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AUDITOR'S REPORT

BOARD OF SELECTMEN

BRANFORD, CONNECTICUT



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www.branford-ct.gov

ANTHONY J. DAROS
First Selectman

FRANCIS W. WALSH
JOHN E. OPIE

FISCAL YEAR 2007-2008

Dear Branford Resident:

We returned to office last year with the town facing unprecedented challenges. Since then an economic crisis has enveloped the country, making those challenges even more numerous and the problems far deeper than ever before. But as difficult as they may be, they are not insurmountable. The town has been working long and hard so it can move forward again. Here are a few examples of our activity these last few months.

In accordance with the DEP consent decree, we are making steady progress in upgrading the sewer system's pump stations. Full compliance with that order is now within reach. And our award-winning water treatment plant on Block Island Road continues to operate effectively and efficiently, generating a six figure revenue for the town from the state's nitrogen credit program.

And after five years of hard work, Rosenthal Gardens opened its doors. Made from a recipe of vision, generosity, cooperation, and community spirit, this new facility is a model residence for the elderly and disabled. While we may have set the bar high for any future projects, we fully intend to meet those standards when the next opportunity presents itself.

After more than a year of meetings and public hearings, months of staff work, and invaluable public input, the town's land use and development offices are completing a series of plans and reports that will be critical to the town's future direction. These include the state-required Plan of Conservation and Development, an economic development action plan, and the Vision Project's broad, long-range approach to the town's physical, economic and social development.

We have also spent much time, energy and resources on two major issues. First is *Founders Village*, a housing development proposed for the town center near the Post Office. Approvals were denied by the town's regulatory bodies, followed by a court appeal and litigation. Last spring we opened a dialogue with the property owner and forged a relationship that we are hopeful will help resolve our differences without any further legal action, allowing the town's needs to be met with the right kind of development in the right place.

The second issue concerns the *Tabor* property. Having initiated that action in 2003, I left office a few months later confident that our plans to use the property for various town and recreation facilities would proceed without incident. Afterwards, however, a different course was pursued that jeopardized the town's land use authority and its ability to determine its future. Since December 2007, the town has worked tirelessly to regain control, to restore Branford's good name and to safeguard its future. We look forward to the State Supreme Court finding in the town's favor on both the value of the property, as well as to the unfounded claims that were allowed to go forward.

There is much more in this report than what is mentioned above and I strongly encourage you to review it and see what has been accomplished by the dozens of volunteer boards and commissions that keep Branford's quality of life the envy of the shoreline. I also encourage you to keep abreast of our town's activities through our website – www.branford-ct.gov. And for anyone who prefers a first hand report, remember that my door is always open and your input is welcome.

Sincerely,

Anthony J. DaRos,
First Selectman

Office of The Assessor

TOWN OF BRANFORD

1019 MAIN STREET, P.O. BOX 150, BRANFORD, CONNECTICUT, 06405-3771

BARBARA T. NEAL
ASSESSOR

TEL: (203) 488-2039



REPORT OF THE GRAND LIST-OCTOBER 1, 2007

The 2007 Grand List was completed and the Abstract of Assessments was filed with the Town as of January 31, 2008.

The total net taxable property in the Town of Branford as of October 1, 2007 is \$ 3,312,770,155. This figure includes adjustments made by the Board of Assessment Appeals. This is an increase of \$ 20,074,074 over the 2006 Grand List.

We will receive a reimbursement from the State of Connecticut of \$ 236,459.30 based on the elderly exemptions on the 2006 Grand List, along with \$ 32,675.77 for disability and additional veteran's exemptions on the 2007 Grand List.

We will receive a grant from the State of Connecticut of approximately \$ 337,691.86 for the exemptions of manufacturer's machinery and new commercial trucks for the 2007 GL in 2009. We will also receive a reimbursement from the State of Connecticut of \$98,245 for the elimination of motorboats and vessels from our Grand List.

Listed below are some comparisons of the 2006 and 2007 Grand List:

	<u>2006 GL</u>	<u>2007GL</u>	<u>CHANGE</u>	
Real Estate	\$ 2,982,369,600	\$ 2,997,853,160	\$ 15,483,560	+ .52%
Personal Property	132,860,392	128,040,869	(4,819,523)	(3.6%)
Motor Vehicles	<u>209,693,896</u>	<u>215,923,656</u>	<u>+6,229,760</u>	+ 3%
Total Gross	\$ 3,324,923,888	\$ 3,341,817,685	\$ 16,893,797	+ .51%
Manufactures M&E, Truck Exemption & PP Farm	19,537,517	17,294,008	(2,243,509)	(11.5%)
Military, Disability & Blind Exemption	<u>12,690,290</u>	<u>11,753,522</u>	<u>(936,768)</u>	(7.4%)
Total Net Taxable Property	\$ 3,292,696,081	\$ 3,312,770,155	\$ 20,074,074	+ .61%

Respectfully submitted,

Barbara T. Neal

Barbara T. Neal, Assessor

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

BOARD OF EDUCATION

	Mr. Frank Carrano, Chairman	
Mr. Arthur Lombard, Vice-Chairman		Mrs. Judith Hotz, Secretary
Dr. Linda Barr		Mr. Michael A. Krause
Mrs. Donna Melcher		Mr. John Prins
Dr. David Squires		Mrs. Marie Watson

MEETINGS OF THE BOARD

During the period of July 1, 2007, through June 30, 2008, the Board met in regular monthly sessions on the third Wednesday of each month and in committee sessions on the first Wednesday of the month for the Personnel & Finance Committee. Additionally, on the second Wednesday of the month, the Teaching & Learning in the 21st Century Committee met. In total, there were 34 regular, committee, workshop and special meetings of the Board.

All meetings were conducted in compliance with Connecticut General Statutes with public participation invited and encouraged.

ENROLLMENT AND STAFF DATA

As of October 1, 2007, pupil enrollment (3,477) in the various levels of the school district was distributed as follows:

ENROLLMENT (as of October, 2007)

Indian Neck School—Early Years Center	(Pre-K)	58
Mary T. Murphy School	(K-4)	416
John B. Sliney School	(K-4)	345
Mary R. Tisko School	(K-4)	430
Walsh Intermediate School	(5-8)	1,062
Branford High School	(9-12)	<u>1,146</u>
TOTAL (includes Special Education)		<u>3,477</u>

PROFESSIONAL STAFF

Providing instruction and necessary support services to the 3,477 pupils enrolled were 267 regular and special education teachers, 39 professional staff members in speech, social work, guidance counseling, nursing, school psychology, and library and a total administrative staff of 20.

COST OF OPERATING THE SCHOOLS

During the 2007/2008 school year, the Branford Board of Education was granted an appropriation of \$45,822,707 from the Town of Branford. In addition, the schools received additional grants as follows:

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Branford Board of Education Grant Awards, Fiscal Year Ending June 30, 2008:

<u>GRANTS</u>	<u>Public</u>	<u>Fiscal Agent</u>	<u>Non-Public</u>	<u>Total</u>
State Grants				
School Readiness	\$ 80,250	\$ -	\$ -	\$ 80,250
Family Resource Center	102,250	-	-	102,250
ACES In-Service-Technology	10,000	-	-	10,000
Adult Ed-ERACE Tech	91,767	-	-	91,767
Adult Ed-ERACE Crossroads	50,000	-	-	50,000
Adult Ed-ERACE State/Local	104,538	154,197	-	258,735
Inter. Coop SCC Diversity Dream	1,161	34,605	-	35,766
Magnet School Transportation	6,500	-	-	6,500
Open Choice	60,000	-	-	60,000
Total State Grants	\$ 506,466	\$ 188,802	\$ -	\$ 695,268
Federal Grants				
Adult Ed-ERACE Civics	\$ 35,000	\$ -	\$ -	\$ 35,000
IDEA Sect.611	693,694	-	9,696	703,390
IDEA Sect.619 Preschool-Special Ed	29,323	-	815	30,138
Perkins Grant	27,069	12,707	-	39,776
Title I improving Basic programs	151,141	-	-	151,141
Title II Teachers & Principals	78,212	-	5,274	83,486
Title II Technology	914	-	-	914
Title II Part D Technology	1,103	-	86	1,189
Title III Part A English Language Acquisition	13,196	5,425	-	18,621
Title IV Drug Free Schools Act	7,979	-	610	8,589
Title V Innovative Strategies	3,394	-	261	3,655
Total Federal Grants	\$ 1,041,025	\$ 18,132	\$ 16,742	\$ 1,075,899
Other Grants				
Adult Ed Civics	\$ 20,000	\$ -	\$ -	\$ 20,000
Alcoa Healthy Youths	12,500	-	-	12,500
ACES Transportation	2,000	-	-	2,000
School-Based Health Center(Elem WIS &HS)	335,794	-	-	335,794
Universal Service Fund Schools &Libraries	95,236	-	-	95,236
Total Other Grants	\$ 465,530	\$ -	\$ -	\$ 465,530
Total Grants	\$ 2,013,021	\$ 206,934	\$ 16,742	\$ 2,236,697

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

REIMBURSEMENT GRANTS TO TOWN FOR EDUCATION EXPENDITURES

(Unaudited)

Education Cost Sharing (ECS) / Special Education	1,648,530
Transportation	142,917
Health & Welfare [Non-Public]	35,470
TOTAL REIMBURSEMENT	<u>\$ 1,826,917</u>

RETIREMENT

Retirees during and at the close of the 2007/2008 school year were:

Julie Amann	Virginia Baltay	Kathleen Bennetto
Sharon Cassone	Linda Chipkin	Paula DeSerio
Mary Donaruma	Brian Glatz (d. 4/08)	Ann Goldfinger
Dr. Edmund C. Higgins	James Mackara	Deanna O'Connell
Nicholas J. Rinaldi	Martha Zimmerman	Linda H. Zonana

Branford Board of Education – 2007/2008

The school year 2007/2008 was the first full year of implementation of the Strategic Plan.

BPS Strategic Goals

1. **Branford Public School students will demonstrate proficiency in the 21st Century skills needed to be successful in an information-based, technology driven, global society.**
2. **The Branford Public Schools will ensure that all students are successful by building consistent and coherent Pre-K to 12 processes for curriculum development and implementation, assessment of student learning, uniform data collection and analysis, and program and personnel evaluation.**
3. **The Branford Public Schools will continuously improve communication through interaction, involvement, and engagement with all key stakeholders in order to enhance the success of every student.**

Indicators of success have been developed for each goal, which outline very specifically what to expect at each level of accomplishment. These indicators were reviewed in May, 2008 by the district's Leadership Team.

The Leadership Team is a team of educators representing all levels and departments within the school system. This Team, with the support of the Superintendent, Administrative Council, district-wide instructional staff, and the Board of Education, directs the work of all major systems (goals, assessment, professional development, curriculum, and technology) in support of the identified district learning priorities. The progress noted on the indicators of success, as determined by the Leadership Team, were shared with the Board of Education. This evaluation was used to develop an action plan for year 2, 2008-09.

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Branford Board of Education – 2007/2008 (Continued)

Subcommittees

Two subcommittees of the Board of Education met during the 2007-08 year. The Teaching and Learning for the 21st Century Committee, chaired by John Prins, met on issues of broad interest in education, including textbook adoption, new or revised curriculum, evaluation of programs and new initiatives were reviewed. The Personnel and Finance Committee, chaired by Donna Melcher, reviews the status of the school budget, including budget transfers, expenditures and special education budget implications. Personnel issues are also part of the agenda.

Branford Education Foundation

Under the leadership of Mr. Robert Babcock, the Branford Education Foundation operates under tax-exempt 501 (C) (3) status. The Foundation Board as well as ex-officio members of the Board of Education have granted Innovation awards to several Branford teachers for programs they have created. Additionally, the Foundation hosts "Open House" meetings at our schools to promote the community's awareness of the Foundation's work.

Some of the grants awarded are: Computer Measuring Devices for Branford High School Science, Connecticut River Salmon Association School Program (BHS), Branford Community Youth Mentoring Program (BHS), 2008 Teacher of the Year, RM Math Frameworks (Walsh), Trout in the Classroom Program (MRT), Culinary Arts Program (BHS), Forensic Science Program (BHS), and "Weatherbug" Weather Program (all district).

Technology

BPS Goal One: 21st Century Skills

Branford Public School students will demonstrate proficiency in the 21st Century skills needed to be successful in an information-based, technology driven, global society.

The Branford Public Schools Technology Department continues to play a critical role in the implementation of the Board of Education's strategic goals, specifically in the area of teaching and learning 21st Century skills.

During the 2007-2008 school year the technology program moved forward in many areas.

At Branford High School:

- Received a grant for full laptop cart for the English department
- Participated in Foreign Language webcast with Glastonbury Public Schools
- Facilitated training workshops for new administrative and instructional information systems
- Installed and trained staff in the use of electronic smartboards
- Continued the roll-out, training and support of teacher laptops
- Upgraded the school video surveillance system for better school security

At Walsh Intermediate School:

- Replaced network switches for classroom computers
- Held student elections using new web platform
- Facilitated professional development on teacher web pages, posting homework assignments, Infinite Campus Grade book, smartboards and creating lessons with smartboard software
- Facilitated student assessment data input into student information system
- Issued to Special Ed department new laptops with training
- Installed new stage lighting system for student events
- Installed math software with built in smartboard integration and web access for students
- Upgraded video editing software for Media Technology classes

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Technology (Continued)

At District Elementary Schools:

- Facilitated professional development on Infinite Campus; Attendance Module and Grade Book Module for Reading, Writing and Math Assessments
- Facilitated professional development with reading teachers on curriculum based reading software
- Facilitated professional development on Webpage content posting
- Facilitated professional development on smartboards and creating lessons with software
- Installed new desktop computers - 25 per school; towards a (upgrade or new) 4 to 1 ratio
- Updated all teachers laptops; OS and memory

District wide:

- Installed fiber optic cabling between the schools.
- Implemented Infinite Campus student information system
- Partnered in the UTC Power Project - Monitoring and Management through the BPS network
- Partnered with Enernoc - Monitoring of electricity usage in the building through BPS network
- Assisted in the implementation of school id badges for teachers and staff
- Completed district wide printer and multifunction device study

Over the course of the 2008-2009 school year, the Technology department will be overseeing the creation of the next three-year technology plan as required by the State of Connecticut Department of Education. A committee of stakeholders from across the Branford community will participate in this endeavor. The goals of the plan are to specify the actions Branford Public Schools has and will take to achieve the stated strategic goals and to support teaching and learning for all students. The planned curriculum renewal process for the schools will play a large part in the technology planning process. Research has shown that students are more successful when technology resources are integrated into existing curriculum and instruction. Therefore, the technology plan will include strategies for continued implementation of the use of information and communication technologies into curricular areas such as math, language arts, social studies, and science.

The Technology department has been working to continue the practice of supporting all students with modern information and communication technologies that support teaching and learning. All district schools are now connected with high-speed dedicated network lines and network switching equipment has been replaced in all schools to leverage these new lines. Technology related hardware and software continues to be maintained, upgraded, and replaced. The use of laptops and mobile carts has risen to support learning in the classroom. Multimedia projectors are being adopted in a significant number of classrooms along with electronic "white boards." Teachers are adapting their instructional practices to incorporate these tools into their teaching to provide students with 21st Century experiences.

Students in grades 5-12 are being issued accounts that provide access to web-based electronic mail and productivity software. These "Web 2.0" services not only replace traditional software, but they come at low to no cost, they can be used anywhere at anytime, and they provide collaborative sharing and publishing features that are critical components to the 21st Century learning process.

The Branford Public Schools Technology department will continue to play an active role in supporting the goals of the school district and its students. Modern, research based methods of planning, training, managing, organizing, and facilitating will be used to guarantee success.

CMT and CAPT Results

For the third time in the State of Connecticut, these tests were administered in the month of March. The students in grades 3-8 were required to take the Connecticut mastery tests and students in grade 10 were given the CAPT. This is also the first year our students were tested in Science in grades 5 and 8. These tests gauge our students' mastery in key instructional areas.

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION
CMT and CAPT Results (Continued)

Results of these tests indicate our students continue to progress toward proficiency in the areas of reading, writing, and math. We did experience progress in the overall scores of one sub-group of students at Walsh Intermediate School. Due to this progress, Walsh Intermediate School was identified as meeting safe harbor in this subgroup. This means that we did not make the standard for AYP but we made significant improvement toward reaching that goal. The administrators and teachers continue to work diligently to address this area of concern.

Student Performance

Connecticut Mastery Tests 2008:

Percentage of Students At or Above Goal

<u>GRADE</u>	<u>MATH</u>	<u>READING</u>	<u>WRITING</u>	<u>SCIENCE</u>
GRADE 3 BRANFORD	63.0	60.8	62.0	
GRADE 3 STATE	60.2	52.1	63.5	
GRADE 4 BRANFORD	68.7	71.8	73.4	
GRADE 4 STATE	60.5	56.0	62.9	
GRADE 5 BRANFORD	74.8	74.8	80.1	78.9
GRADE 5 STATE	66.2	62.2	64.6	55.2
GRADE 6 BRANFORD	76.8	77.9	76.9	
GRADE 6 STATE	66.6	66.4	61.9	
GRADE 7 BRANFORD	74.3	79.8	75.7	
GRADE 7 STATE	63.3	71.2	62.0	
GRADE 8 BRANFORD	75.8	75.6	77.2	83.0
GRADE 8 STATE	61.0	64.9	63.4	58.9

CAPT

Connecticut Academic Performance Test % grade 10 Meeting State Goal

<u>TEST</u>	<u>SCHOOL</u>	<u>STATE</u>
Reading Across the Disciplines	55.9	45.5
Writing Across the Disciplines	68.8	57.8
Mathematics	61.3	50.2
Science	61.3	46.5

DISTRICT GOALS: 2008-2009

STUDENT PERFORMANCE GOALS

All Branford Students were expected to:

- Improve their literacy skills in responding to text
- Improve their skills in mathematical applications

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

IMPLEMENTATION GOALS

Working together, Branford's administrative teams and our teaching staff:

- Continue to analyze student performance data to devise strategies to elevate the overall performance of all students through the development of our school improvement plans
- Continue to improve models of substantive collegial collaboration through the development of professional learning teams
- Continue to Implement model coaching opportunities for all teachers to improve instruction, especially in the areas of reading and mathematics

Curriculum, Professional Development, and Student Performance Outcomes

Our administrative staff and teachers devoted considerable attention to curriculum and professional development with the emphasis on improving student performance. This year, the schools focused a great deal of attention on reading instruction and math instruction. The elementary schools and the secondary schools worked with consultants in helping their teachers improve instruction to achieve greater reading and math success for all students. District-wide formative assessments have been developed and implemented to monitor student learning. The Branford Board of Education supports our district's endeavors.

Curriculum Development

The District Curriculum Plan: For the 2008-09 school year, the Branford School District Curriculum Plan will be reviewed and revised by Branford Public School's Leadership Team, a committee developed from our District Strategic Plan. This team will put together a new process for improving curriculum revisions based upon the new state frameworks and grade level expectations for math, social studies and language arts.

Implementation of the K-12 Science Curriculum – The K-12 Science Curriculum continues its implementation process by supporting teachers with additional resources and consultants. Focus has been on to provide teachers with training in the inquiry process as well as provide them additional content based professional development in new areas of learning. The ultimate goal will be to continue to support and prepare students for the 2009 CMT test in science.

Awareness and understanding of the state Grade Level Expectations- It is our goal to have ongoing discussions during the school year on the new established State Grade Level Expectations (GLE's) in Language Arts, Mathematics and Science. This will help us in the curriculum revision process for the 2008-09 school year.

Professional Development

A Professional development/ teacher evaluation committee will meet this year to discuss the revisions for professional development and the teacher evaluation plan. The district will continue to focus on our need for greater knowledge of **21st Century Skills** to prepare our students for life long learning. During the school year the professional development activities will focus on: literacy and improving students' abilities to respond to text and mathematical applications. In addition, continuous focus is on the use of technology as a tool for enhancing student learning.

Horizons Program

During the 16th year of operation for Branford High School's alternative learning program Horizons, the program serviced 70 "at risk" students or approximately 7% of the school population. The students were divided equally between the A.M. and P.M. sessions. For many of these students, the program represents a bridge to enter the regular school program or another route to attain their high school diploma. We had twelve (12) graduates this year. The program is at maximum capacity for the upcoming 2007/2008 school year.

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Summer Studies

Mr. James Murray continues as Summer Studies Director. Another successful summer semester was enjoyed with our programs taking place at Branford High School and the Indian Neck Early Years Center.

At Branford High School, the self-supporting program of grades 1-8 enrichment courses had 164 students in 22 courses. This is a decrease of 26 students from last year. The self-supporting programs of grades 9-12 remedial courses had 94 students participating in 10 courses. This is a decrease of 27 students. There was an emphasis on Algebra with 37 students, the same as last year. This includes a new a CAPT Preparation course with 6 students.

The Board of Education supported programs include the grades 5-8 remedial retention program with 9 students, 9 less than last year. Our summer Pupil Services programs had 32 students participating in 4 classes grades 1-5, 9 more than last year. They included a new math/reading class. The job experience program served 11 students at BHS and WIS, the same as last year.

At Indian Neck Early Years, we had 32 students in 5 pre-school classes, 5 more than last year.

Our two speech/language teachers provided services at both sites to 49 youngsters, 2 less than last year.

Adult Education

Mr. Paul Dzialo, Adult Education Director, reported that:

Branford has completed its 16th year as provider for the five-town region of ERACE - East Shore Region Adult and Continuing Education with the cooperating towns of North Branford, Guilford, Madison and Clinton. About 330 students participated in our state mandated programs [Citizenship (6 students), English As a 2nd Language ESL (96 students), Adult Basic Education (2 students), GED (High School Equivalency Program Preparation) (40 students) and High School Credit Diploma Preparation (186 students) at our four learning sites. Thirty-six students received a Branford Adult High School Diploma and twelve received a Connecticut state GED Diploma.

ERACE will start offering the External Diploma Program for adults that want a high school diploma based on 65 life skill competencies. This is a national program we have been trying to implement for the past two years. Currently we have 8 potential students and plan on having 3-5 students graduate this program by June 08.

ERACE has increased the number of instructional hours from 150hrs/year to 512hrs/year. We are now an open enrollment, year-round school. This operational model allows students to continue their education without waiting for a new semester to start. Our goal is to have each student graduate the same year they would have if they stayed in high school. If the student graduates the year they were suppose to, then they are not considered a high school dropout.

We have experienced great success with our younger students by offering more opportunities to earn credits to obtain their high school diploma. ERACE students are now taking advantage of earning credits via distance-learning courses that are taught by Connecticut certified teachers. The distance-learning courses are offered by the Ct Virtual High School which is a federally funded program. ERACE is now requiring all students to take a ½ credit technology course and one credit Transitions course for graduation. The Transition course is focused on transitioning from high school to work and post secondary education.

ERACE has added two more guidance counselors and a social worker to meet the needs of all our high school and GED students. All high school students must attend all classes during the term to earn credit which reflects our zero absence policy. In addition, we encourage all high school students to have their parents participate in new student orientation to ensure that our program is the appropriate learning environment and meets their academic goals.

2007/2008 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Adult Education (Continued)

ERACE developed collaborations with two employers, CINTAS and Unilever, for workplace training. We provided one shift of ESL training at CINTAS, and 3 shifts of training at Unilever. We are currently writing competitive grants to help employers pay for additional training.

Fee-based enrichment/general interest courses offered in Branford Adult Education, primarily at Branford High School, enrolled nearly 1,100 students in the fall and winter/spring semesters. Our mission to offer a diverse selection of courses at reasonable prices to our residents continues. ERACE has a new web site that now allows new students to register for enrichment courses via the internet. This past year, we had 60% of all registration via on-line.

We are fortunate that our brochure combines courses from Branford, North Branford, Guilford/Madison and Clinton Adult Education. This allows Branford residents to participate in nearly 300 courses in our five-town region. The brochure may be viewed at any time on-line at www.erace-adulted.com.

Summary

The 2007-08 school year was a successful one for our students. Students achieved new levels of excellence in academics, sports, and the arts. Our students' success can be traced directly to our excellent teaching staff, talented administrators and supportive, involved parents. Our new website hosts a great deal of information about our schools (www.branford.k12.ct.us), and we will hold Open Houses at all of our schools during National Education Week (November 10-14, 2009). We invite you to volunteer in our schools or to mentor a student.

The Board of Education actively seeks your suggestions and support, and appreciates your interest in our children and in their futures.

Respectfully submitted,

Kathleen C. Halligan

Kathleen C. Halligan, Ph.D.
Superintendent of Schools

Judith Hotz

Judith Hotz, Secretary
Branford Board of Education

KCH:w; 9/08

Branford Fire Department

45 North Main St.
Branford, CT 06405

ANNUAL REPORT **JULY 1, 2007 – JUNE 30, 2008**

The mission of The Branford Fire Department is to provide the services necessary to minimize the loss of life and/or property threatened by the hazards of the fire, explosions, medical, chemical, and rescue related emergencies, through fire suppression, code enforcement, and conscientious prevention and education.

The focus of the Mission Statement and a strategic planning effort shall be used to determine what services and the level of delivery which the Department shall provide as a minimum to its taxpayers and guests visiting the community. The potential services cover a wide range of hazards and delivery parameters.

The Branford Board of Fire Commissioners meets the last Thursday of the month at the Canoe Brook Senior Center. Meetings are conducted by the Chairman Robert Massey Jr. In addition the Commission has several committees which oversee personnel, apparatus, emergency medical services, finance and buildings.

The department is directed by Chief John J. Ahern and his staff consists of one (1) full time Assistant Chief, two (2) Volunteer Assistant Chiefs four career (4) Deputy Chiefs, one (1) Captain of Training and thirty two (32) career firefighters, and one (1) administrative assistant. The Department is also supplemented by approximately 50 highly trained volunteers.

The department responds to fires, medical emergencies, and public service calls. Firefighters provide various fire prevention programs, public education seminars and event safety throughout the year.

This year the department placed a second fire boat in service. Located in the Branford River the boat will supplement fire protection in this highly populated area. The vessel will also be used to supplement fire protection to the islands and boating traffic throughout Branford.

The Fire Marshal's Office continues to inspect and maintain a high level of safety for all public buildings. The office also investigates and reports all fires into the national fire incident data base. The department is fortunate to have a total of nine (9) State certified Marshals' all of whom continue to enhance their training and fulfill the obligations of their appointment. This office continues to aggressively enforce the fire code and works

closely with the State Attorneys office in prosecuting offenders. The Fire Marshal's Office continues to be very proactive and is now working more closely with other town regulatory agencies to ensure the safety of the public.

Our Paramedics and Emergency Medical Technicians are easily the busiest group in our department responding to about two thirds of all of our calls. Our Paramedic Ambulance service is among the best in the State and continues to be envied by many municipalities. The taxpayers of Branford can rest assured that these individuals are highly trained and continue to provide the best service possible twenty four hours a day. The Department successfully added an additional fourth ambulance to our fleet this year. The unit will be used mainly as a spare and to keep three ambulances in service at all times.

Our fire prevention program continues to run in high gear. The fire prevention trailer is in constant demand by the schools and various civic organizations and has also been loaned to other area departments. The ultimate goal of the department is to prevent fires through awareness and education.

The Board of Fire Commissioners and the Chief's office are very proud of our entire staff and applaud their commitment to excellence. Our members continue to strive to meet the goals and objectives of our mission statement and have become a highly regarded department throughout the State. The Branford Fire Department stands ready to serve the citizens of Branford with highly trained and dedicated people committed to protect our community.

Respectfully Submitted,

Robert J. Massey Jr., Chairman

John J. Ahera, Chief

Branford Police Department Annual Report
Fiscal Year 2007 - 2008

Board of Police Commissioners
Branford, Connecticut
Annual Report
July 1 2007 - June 30, 2008

Chief of Police

John DeCarlo

Board of Police Commissioners

Joanne McGuigan, Chair	Jon Grossman
John Giordano	Jill Marcus
Robert Gott	Bruce Morris

The Branford Board of Police Commissioners meets regularly on the second Monday of each month with the exception of any month having a legal holiday on the second Monday of the month. Special meetings are scheduled whenever the business of the board dictates.

Full Time staffing

Sworn Positions	Quantity per position
Chief of Police	1
Deputy Chief of Police	1
Lieutenants	6
Detective Lieutenant	1
Sergeants	6
Detectives	4
Youth Officer	1
Patrol Officers	31

Non-Sworn Support Staff

Dispatchers	11
Chief's Secretary	1
Records Clerk	1

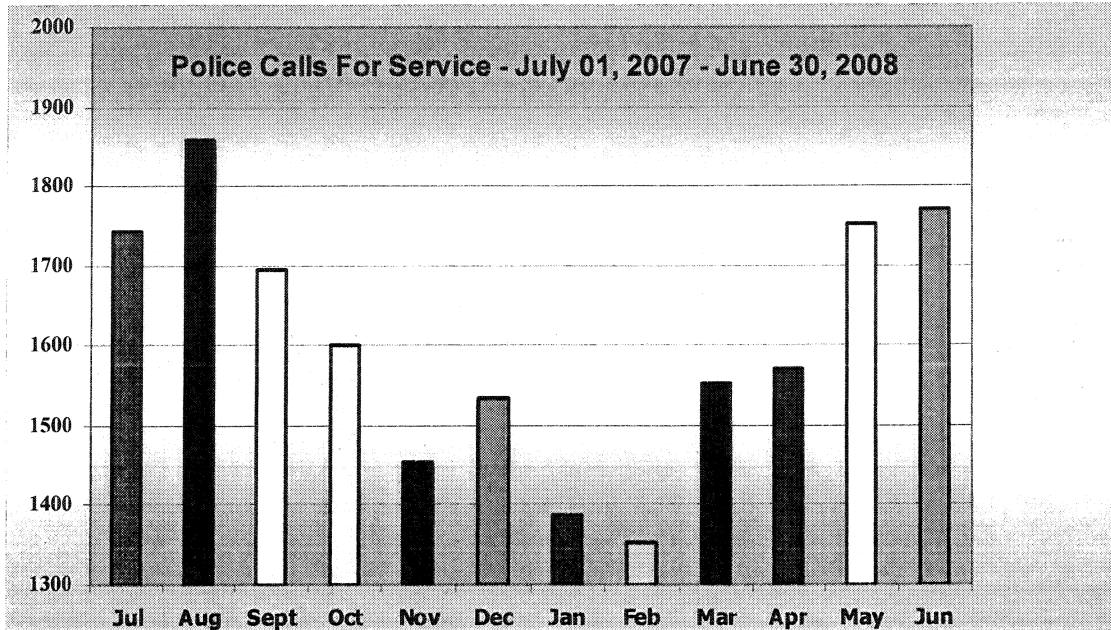
Total full time Personnel 64

In addition, there are 16 part time employees at the department for a total contingent of **80 personnel total**. This is the first time in 10 years that the police department is fully staffed. During the 2007 / 2008 fiscal year the Police department handled **19,269** calls for service. At current staffing levels the police department remains a reactionary force. We are able to respond to the many calls for service but only able to institute proactive programs that truly ameliorate

Branford Police Department Annual Report
Fiscal Year 2007 - 2008

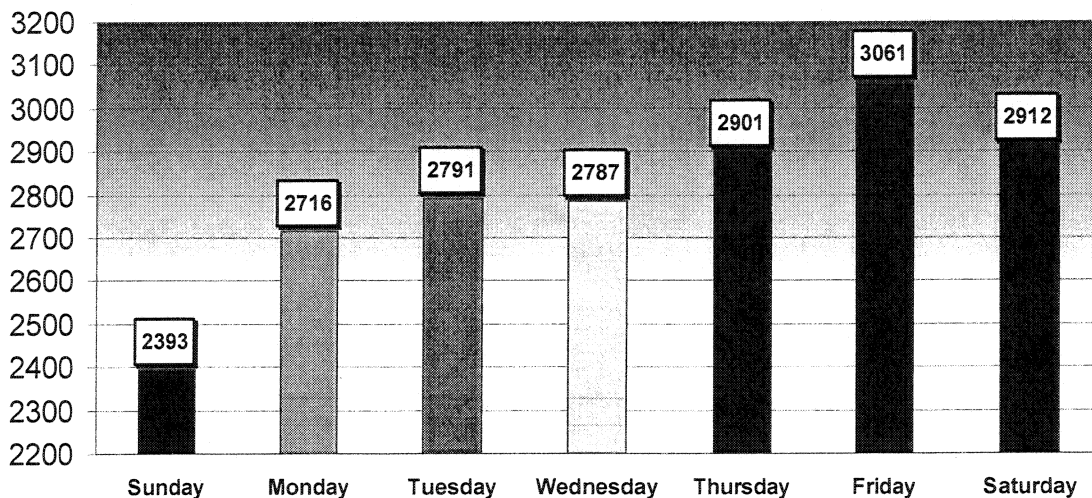
crime, to some extent, on an overtime basis. The typical Branford Citizen pays approximately \$133 per year in taxes for police services. The police department currently has one officer serving on active duty in the United States Army in Iraq. This officer is a command level employee which diminishes staff while he is gone since he cannot be replaced. We have maintained a ***School Resource Officer*** by having one of our detectives work dual roles as youth officer and school resource officer. The officer that was working exclusively as an SRO has been reassigned to the patrol staff to augment staffing levels in that division.

Frequency Distribution of Calls by Month



Frequency Distribution of Calls by Day of Week

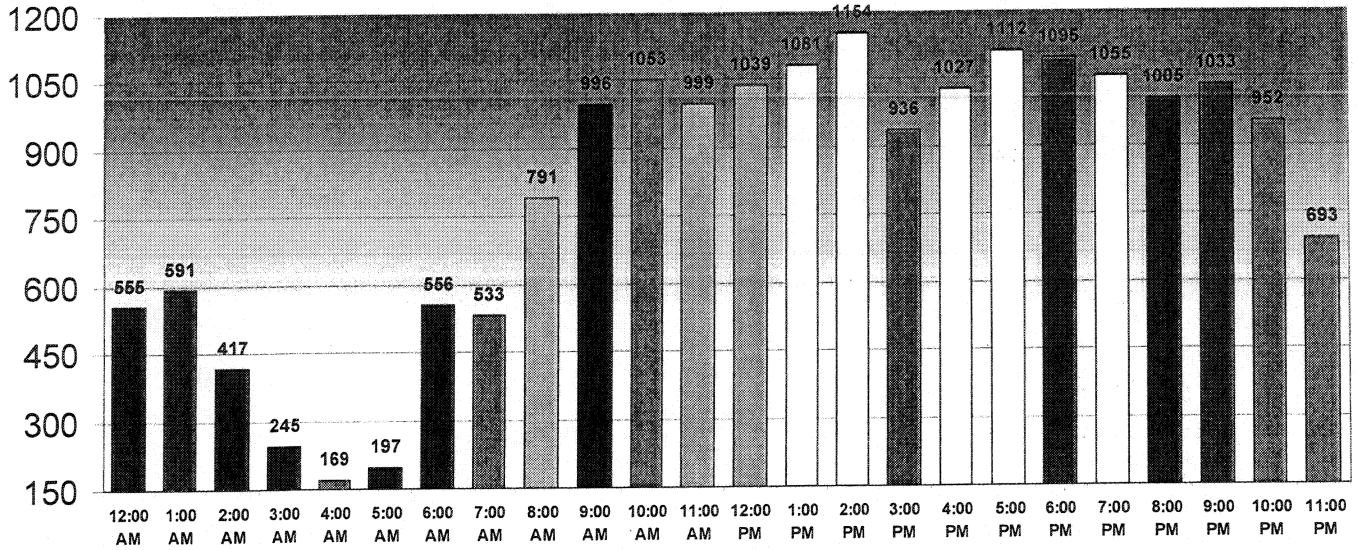
July 01, 2007 - June 30, 2008



Branford Police Department Annual Report
Fiscal Year 2007 - 2008

Frequency Distribution of Calls by Hour of Day

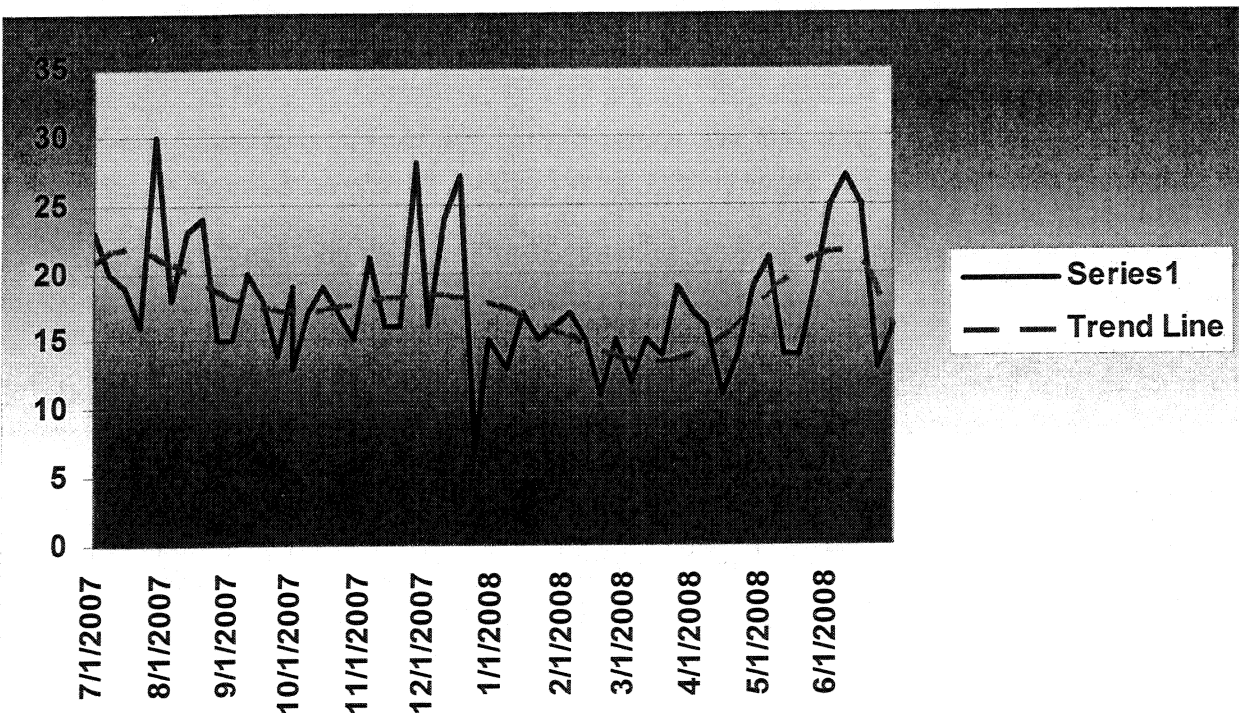
July 01, 2007 - June 30, 2008



Motor Vehicle Crashes

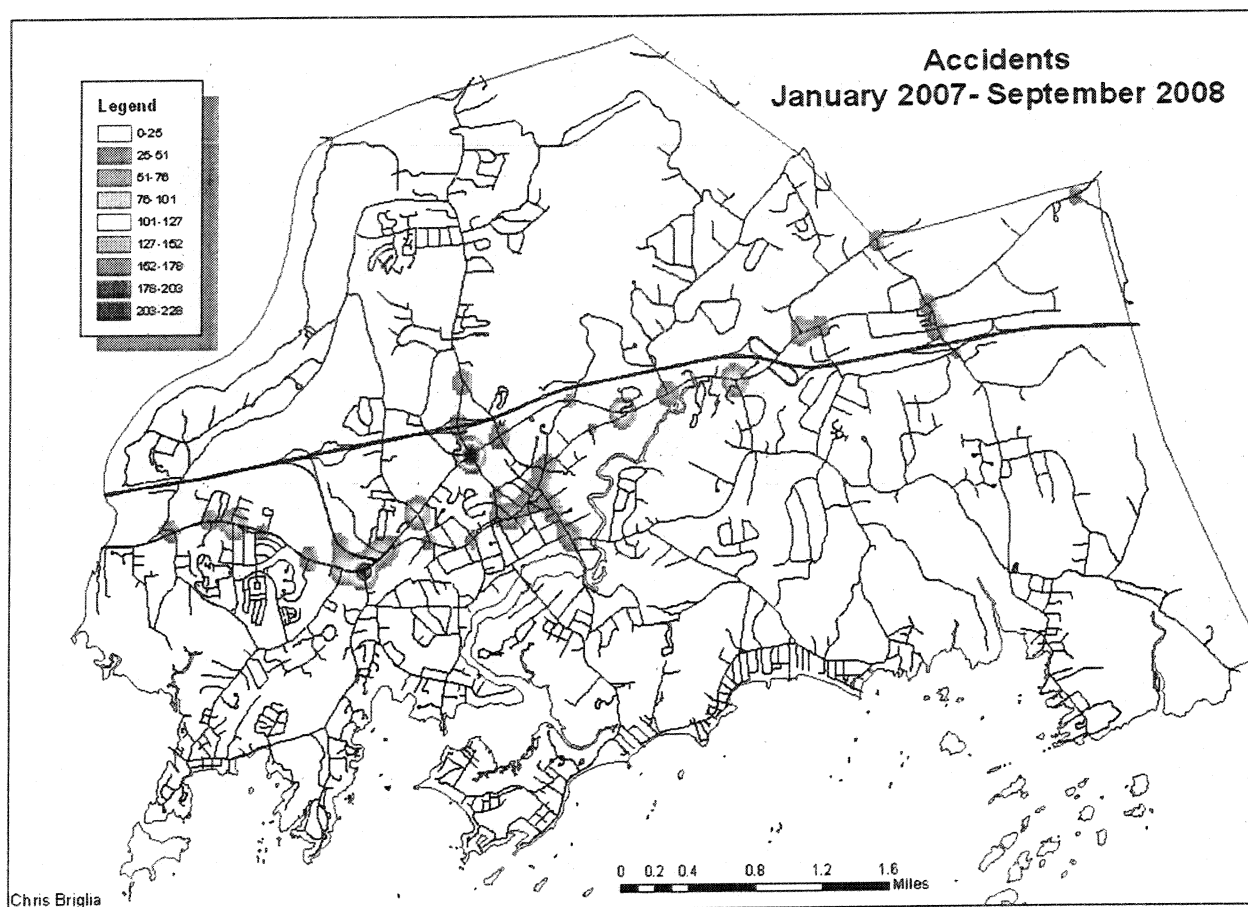
Many of our calls for service are related to motor vehicle crashes. We have made a concerted effort to locate where the accidents happen and address any underlying causes in an effort to reduce the number of crashes and make the roads of Branford safer.

Chart depicting 50% crash reduction July 1, 2007 through June 30, 2008



Branford Police Department Annual Report
Fiscal Year 2007 - 2008

Hotspot mapping identifies areas of high crash frequency



Community Oriented Policing and Problem Solving (COPPS)

To fulfill Chief DeCarlo's mandate that the department transition from the traditional reactive model of policing to the new, more effective COPPS model, the department also created a community problem solver position within the patrol division by transferring a detective to patrol. To further the transition to COPPS, The majority of our staff was trained on problem oriented policing methodologies by an expert from the Regional Community Policing Institute (RCPI) at Michigan State University. The entire cost of the training and the salary of the department problem solver for this year has been subsidized by a federal grant. Since the COPPS training took place we have had many successes utilizing this methodology. Traffic crashes in Branford have been reduced by **50%**. We have also reduced the crime rate in Branford by **5%**.

Under the new COPPS policing model, the department's mission was established by the Chief to accomplish three goals. ***Reduce crime, reduce the fear of crime and reduce traffic accidents in Branford.*** This is a clear, measurable and easily communicated mission. If we keep this mission

Branford Police Department Annual Report Fiscal Year 2007 - 2008

in mind as we make decisions about the department we will remain progressive and still not forget the task we are mandated to accomplish.

Crime Analysis and COMPSTAT

In close association with the new philosophy of policing in Branford, the department began utilizing *crime analysis students* and interns from the University of New Haven. They provide the command staff with timely, accurate crime information which is distributed and discussed at weekly CompStat meetings. Strategies to address the current crime trends include the creation of police *matrix* teams. These are special teams that operate in conjunction with the crime analysts and department problem solver to mitigate crime and disorder. Instead of merely engaging in non-sustainable reaction and reporting of crime and disorder, the matrix teams focus on solving underlying criminogenic and order maintenance issues.

Neighborhood partnerships

We also began neighborhood meetings in an effort to foster better relationships and address specific neighborhood concerns. As a result of these neighborhood meetings the department created community service officers (CSOs), non-sworn personnel who address parking issues and provide a "police presence" in the neighborhoods and the central business district. The department's problem solver and select command staff held community engagement meeting with neighborhood stakeholders. As a direct result of these meeting we established district managers, supervisors, who maintain frequent contact with neighborhood representatives. These supervisors are held accountable for the crime in their areas and have come up with very innovative ideas on how to address crime and quality of life issues in their districts. We also established the well received Community CompStat Program on BCTV. This is a bi-weekly informational show broadcasted through BCTV in an effort to bring crime issues to the forefront. Chief John DeCarlo and a host of guests bring the Branford police message right into the citizen's living rooms.

One of our valuable constituencies is our senior community and the Branford police department has established a *TRIAD* program which is a partnership between the Branford police department, People's United Bank and the elderly community in town. We have an officer assigned to this program who liaisons with our partner groups to address victimization and safety issues revolving around the elderly. We are currently conducting a survey of the elderly in town and have announced the "Yellow Dot" program. *The "Yellow Dot" program* was created to help senior citizens communicate during an automobile accident, when they might not be able to communicate for themselves. Participants receive a yellow dot sticker to place on their windshield alerting emergency services personnel to look for the corresponding yellow folder in the glove compartment. The folder contains current medical information, a photo, hospital preferences and contact numbers. Seniors can complete our survey by following the link on our website at www.branfordpolice.com or by requesting a survey from the police department.

Branford Police Department Annual Report Fiscal Year 2007 - 2008

Innovations

A large part of our new philosophy is the proper and effective use of new technology available to police departments. In conjunction with the Town's IT department as well as other town departments we are utilizing the Code Red system. This allows the participating departments to send out large scale phone messages to specific areas of town in the event of an emergency. The Branford police department was also the first department in the State of Connecticut to offer valuable and timely crime information to its citizens through the use of Crimereports.com. This is a free web-based system that the residents of Branford can access on their computers.

Finally, the Branford Police Department is now offering citizens and business alerts through a grant provided by ALCOA-Howmet of Branford. This program is for people who wish to receive alerts from the Branford Police through email or text messaging to your cell phone. The alerts can range from amber alerts regarding abducted children, crime notifications to emergency management notifications such as flooding. If you wish to join this program please visit our website at www.Branfordpolice.com and click on the "Be Alert" tab.

Management Training and Succession Planning

In conjunction with all of these programs, Chief DeCarlo committed the department to find and use the best police management training available. Almost all of our first line supervisors have attended a comprehensive, two week course of study at ***Roger Williams University***. Two of our command staff members have attended the exclusive and academically challenging ***Senior Management Institute for Police (SMIP)*** provided by the Police Executive Research Forum (PERF) at Harvard's John F. Kennedy School of Government, in Boston, MA. Future management training will include mid-management and executive level training at Roger Williams University and one officer will attend the prestigious ***FBI National Academy*** in Quantico, Virginia this year. This will be Branford's first opportunity to attend the National Academy in seven years. Another command staff member will also attend graduate level courses at the Southern Police Institute at the University of Louisville. SPI is a prominent school of equal caliber to the National Academy and is available on a more frequent basis. Four command staff members will be pursuing graduate level criminal justice training this year.

Visible Changes

Cars

There have been many visible changes this past year as well. The department has incorporated black & white patrol car into its fleet. Beginning in March of 2008, the department was able to deploy three new black & white patrol vehicles. The new color scheme makes the car more visible and portrays the traditional look of police cars. The markings are now black and gold and at the request of the ***State Police Aviation Unit***, Branford police cars are now identified by markings on the roof to easily identify them.

Branford Police Department Annual Report Fiscal Year 2007 - 2008

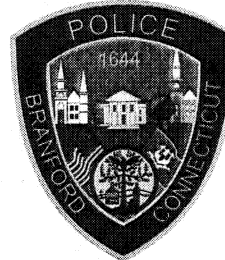
For the first time in the department's history we now have a four wheel drive vehicle which is used by patrol supervisors. This will allow us better access to the town during inclement weather and will allow supervisors to carry vital equipment that wouldn't fit in a normal police car.

Patches

A committee was formed shortly after August 1, 2007 with the goal of creating a new police patch. The resulting patch depicts the cityscape of the center of Branford, American and State of Connecticut flags, and still includes the Town seal but at a smaller scale.



Former patch



New patch

Uniforms

Even our uniforms were reevaluated and a uniform classification system was established with four different classes of uniforms. Class A uniforms are dress uniforms for formal events, Class B uniforms are for daily use and are what are most commonly worn by officers. They include the metal pins, collar devices and pin on badge traditionally associated with police uniforms. Class C uniforms are a bit more relaxed and instead of metal pins and a badge, all the markings are embroidered. This uniform also included utility type pants which have extra pockets to accommodate for the necessary equipment officers carry. Finally, the Class D uniform which is utilized when officers need to work in a messy or dirty environment. These uniforms would be used by the department's SRT (swat) members, or by officers assigned to the Marine division.

Use of Force Alternatives

With our new philosophy and visibility came new equipment and facilities. In an effort to provide officers with the most effective equipment and the latest in police technologies, Tasers (Conducted Energy Devices or CEDs) were purchased and officers were trained in their use for the first time in the history of the department. Asset forfeiture funds were utilized for this program. The Tasers give the officers another less lethal option for use of force situations before they are compelled to use deadly force.

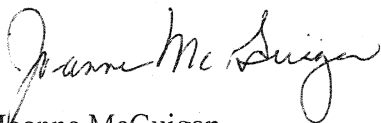
Firearms Range Renovations and Re-opening

The renovation of the police firearms range has come to a successful conclusion and the Branford police department has a working firearms training range for the first time in 15 years. This was possible because of funding from both the Town and the department's use of asset forfeiture funds. The realization of the range will enhance the overall level of training the officers receive with their firearms. The range features a remotely monitored, state of the art ventilation system and it will allow officers to be better trained than ever in the area of firearms and use of force.

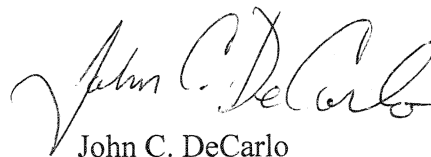
Branford Police Department Annual Report
Fiscal Year 2007 - 2008

Looking toward the future

During the first year of a new administration many changes occurred, some philosophical, some visible. With each change came careful consideration as to how the changes would affect crime in Branford. Preemptively mitigating crime and disorder rather than merely reacting remains our number one goal and commitment. The Branford Police Department continues to look optimistically to the future with clear plans and a new look. As the good men and women of the Branford police department move the department forward we are reminded of the words of Sir Edmund Burke, who said, *"All that is necessary for evil to triumph, is for good men to do nothing."*



Joanne McGuigan
Chair



John C. DeCarlo
Chief of Police

Branford Early Learning Center, Inc.

16 Birch Rd.

Branford, CT 06405

203-488-4512

booklover13@mac.com

NAEYC accredited

Beryl Meiner, director

Branford Early Learning Center, Inc. (formerly Branford Day Care Center) was founded by community members in 1974 to provide quality early childhood education as well as affordable child care for the Branford community. Our mission is to provide children of working parents and students with a caring learning environment in a safe and healthy setting. We concentrate on the whole child: nutritional well being, physical and emotional health, social relationships, creativity and academic growth.

Our primary funding is a grant from the state of Connecticut Department of Social Services. In 2007, we received a \$280,904.00 grant. The majority of our families pay on a sliding fee scale, depending on income and family size. For a low-income single parent, the fee can be as low as \$8.00 a week.

We are accredited by the National Association for the Education of Young Children, a rigorous process that requires meeting a broad and detailed set of criteria. Our children benefit from our certified schoolyard habitat, Nature's Garden, and enrichment classes in Spanish, sign language, dance, gymnastics, music, and yoga. We follow Connecticut's preschool framework for our curriculum and assessment.

Our children performed at the Branford Festival again this year and we participated in charitable events such as book and diaper collections. We were in the art shows in town hall and at Starbucks.

Our director was inducted into Branford's Education Hall of Fame this year.

We are a part of the Department of Education Child Care Food Program, providing breakfast, lunch, and an afternoon snack to our children daily.

We serve approximately 75 families a year, providing a developmentally appropriate curriculum for children eight weeks to five years old.

Due to the new all day kindergarten, we no longer have an after-kindergarten program. Instead, we have added a second prekindergarten classroom.

GREEN COMMITTEE REPORT

July 1, 2007 - June 30, 2008

Committee Members:

Jane Bouley, Town Historian, Susan Fiskio, Congregational Church, Art Howe, Member-at-large, Jeanne Hyatt, Academy, Winnifred Judge, Branford Garden Club & Chair, James McBride, Baptist Church, Martha Bradshaw, Member-at-large, Brian Walsh, Chamber of Commerce, Frank Zemina, Trinity Church

This past year the committee recommended the removal of three trees on the Green. Two trees, a silver and a Norway maple, one on Taintor Drive and one on Town Hall Drive were diseased, under stress, and a liability to the town. The third tree, a large Norway spruce, planted circa 1916 at the corner of the Trinity Church Parish Hall, had outlived its location. The tree had already caused damage to a recently renovated Parish Hall. Replacement trees for the maples are on hold until final decisions are made regarding possible road changes on the Green.

Ed Masotta, town tree warden, proposed a plan to the committee for tree plantings along Main Street. Several large trees along Main Street had been removed in past years and never replaced. The committee agreed with the plan. Two diseased resistant elms, a linden tree and five yoshino cherries were put in this past spring. A ninth tree, a small flowering plumb, a gift to the town from the Branford Garden Club celebrating their eightieth year was planted next to town hall. The Garden Club also replanted the perennial garden and replaced several dead shrubs at the corner of Main and Montowese Streets.

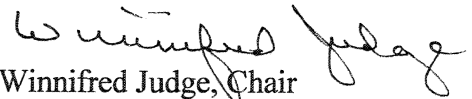
A time change in the guide lines for use of the Green on Sunday calls for activities to begin at 11 am in deference to church services. The Green Committee has asked the town to provide them with a copy of all applications for use of the Green.

The need for an irrigation system in Section A (fronting on Main Street), the area where most town activities take place, has been proposed to the First Selectman. A list of possible improvements has also been forwarded to the First Selectman at his request.

A walk of Section C and D, the west side of the Green, has been completed with Committee members and arborist consultant, Nick Vallas of Care of Trees. The group identified problems concerning the condition of trees and pruning work needed. Findings and estimates were sent to Ed Masotta and the First Selectman.

The Committee would like to acknowledge the invaluable knowledge and advice rendered by Ed Masotta and Nick Vallas.

Respectfully submitted,


Winnifred Judge, Chair

**BRANFORD HOUSING AUTHORITY
PARKSIDE VILLAGE I AND II
ANNUAL REPORT
2008**

Parkside Village is located at 115 South Montowese Street and 3 Block Island Road, Branford, Connecticut, a 90-unit apartment complex for the elderly, disabled and handicapped. The units are a mix of efficiency and one-bedroom units. Merit Properties, Inc manages the property for the Housing Authority. These rental units are for seniors 62 years of age and older and for the certified disabled.

Applicants must complete an application and meet certain income requirements to be eligible for occupancy at Parkside Village. Applicants on the waiting list are selected to fill an apartment vacancy on a first come basis. A resident's rental payment is based on 30 percent of the resident's income. All interested individuals are encouraged to apply. There are three designated handicapped apartments.

Because a significant waiting list currently exists, the Branford Housing Authority does not plan on re-opening the Parkside Village waiting list during the calendar year 2008.

The five Branford Housing Authority Commissioners are appointed by the Town of Branford to serve on the Branford Housing Authority for three-year terms.

Some of the Housing Authority accomplishments are listed below.

Rental Assistance Program Grant Contract was renewed by the State of Connecticut to the property to subsidize residents that had to pay more than 30% of their adjusted annual income for rent.

Resident Service Coordinator Grant Contract was renewed by the State of Connecticut to the property to provide a Resident Service Coordinator on site.

Interior of apartments are being renovated with new carpet and flooring as needed.

Hot water tanks were replaced as needed.

Stoves and refrigerators were replaced as needed.

For information on Parkside Village I and II, please contact (203) 481-3194 ext. 208.

TOWN OF BRANFORD
1019 MAIN ST.
POST OFFICE BOX 150
BRANFORD, CT 06405



Building Department
Anthony B. Cinicola
Building Official

Tel. 203-315-0674
Fax. 203-315-2188
www.branford-ct.gov

STATISTICAL ANNUAL REPORT

July 1, 2007 to June 30, 2008

Building Permits Issued	2006-2007		2007-2008	
Commercial Buildings	3		6	
Commercial Tenant Fit Up	n/a		43	
Commercial Addition	n/a		4	
Single Family Dwellings	24		42	
Two Family Dwellings	0		3	
Residential Additions	n/a		93	
Residential Mobile Homes	n/a		13	
Condominiums & Apt. Bldgs	0		2	
Building Permits - Other	928		949	

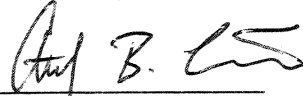
Number Permits and Cash Received	#	Fees Collected 2006-2007	#	Fees Collected 2007-2008
Building Permits	977	\$339,773.34	1000	\$430,133.00
Electrical Permits	531	\$42,924.00	489	\$40,512.00
Plumbing Permits	341	\$28,576.00	348	\$30,234.00
Heating, A/C Permits	245	\$32,261.00	228	\$41,478.00
Education Fee		\$1,941.00		\$6,762.00
Building Permit Fines	64	\$13,587.00	45	\$5,892.00
Total Permits & Fees	2158	\$459,062.34	2110	\$555,011.00

Yearly fee change = +20.91 %

Miscellaneous

Demolitions - Commercial	1
Demolitions - Residential	11
Mobile Homes	12
 Number of Inspections	 2712
 Number of Emergency Responses	 17
Structure Fire	13
Other	4

Respectfully Submitted,


Anthony B. Cinicola
Building Official

Canoe Brook Center

Town of Branford, Aging and Adult Services
Dagmar Ridgway, Director

11 Cherry Hill Road
Branford, CT 06405
(203) 315-0687

Commission on Services for the Elderly

Luba Mebert Schmid, Chairman
Phyllis Batrow
Jacqueline Cohen
Rosalind Jones

Rebecca Randall
Rose Rabovsky
Dana Murphy
Anthony DaRos (ex-officio)

Annual Report July 1, 2007 to June 30, 2008

Currently there are approximately 3300 Branford residents age 60+ who are members of Canoe Brook. The mission of the Center is to provide Branford Seniors opportunities for educational & cultural enrichment, assistance with Federal, State, & local social service programs, socialization with peers, and to maximize successful aging and independent living. Additionally, medical transportation and fuel assistance services are provided to Branford residents of all ages.

The Commission, appointed by the board of Selectmen, meets the first Thursday of the month to oversee operations and offer support; 8 meetings were held in FY 2007-2008. Saddened by the death of Alexander Murphy, and the resignation of Ann Freeman, the Commission welcomed two new members Rosalind Jones and Dana Murphy onboard.

Canoe Brook experienced a staffing shortage for 6 months of the fiscal year due to reorganization, retirement, and illness. The Reorganization Plan was successfully implemented; the addition of a full-time Activity Coordinator dedicated to programming being a key component. Director Ridgway provided leadership, supervision, guidance, and support for a team of 5 full time employees, 18 part-time employees, and over 100 volunteers ensuring the quality and continuity of services and activities offered at the Center was maintained. Together they delivered the following:

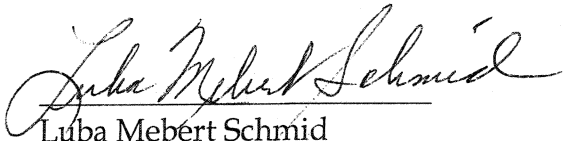
<u>FY 2007-2008</u>	<u>Participation</u>
Activities	17,525
Rides Provided	15,527
Fitness Classes	10,133
Social Services	7,183
Meals	4,789
Computer Lab	1,623
Trips	792
Fuel Assistance	625
Evening Meetings	435
	<u>58,632</u>

The Commission and Canoe Brook extend a heartfelt thank you to all who generously contributed, volunteering their time and donating dollars in FY 2007-2008. Strong relationships with our membership and the Branford community generated the following revenues:

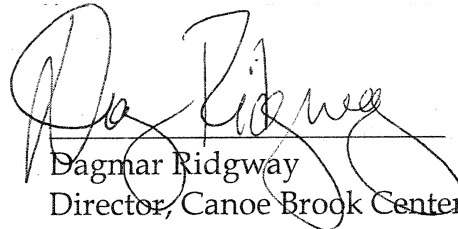
\$ 16,992 charitable organizations, Center fund raising, and private citizens
\$ 11,789 donations from medical car & bus passengers
\$ 5,000 grant Operation Fuel
\$ 33,781

Currently Branford ranks among the top ten communities statewide in density of senior citizens; census data indicates that by the year 2030 over 40% of Branford's population will be comprised of Senior Citizens. To address our current and future needs the Commission and Director Ridgway are working collaboratively with the First Selectman to assess the feasibility of moving our operations to another location, are researching potential funding sources, and developing an infrastructure to address the needs of a rapidly increasing population.

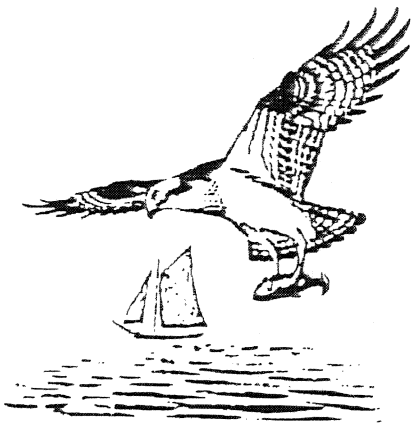
Respectfully submitted,



Luba Mebert Schmid
Chairman, Branford Elderly Commission



Dagmar Ridgway
Director, Canoe Brook Center



Osprey-Assist its return

Branford Conservation and Environment Commission

P.O. Box 150, Town Hall
Branford, Connecticut 06405

Commissioners - Fiscal Year 2007-2008:

Chet Blomquist
Bob Davis
Karyl Lee Hall (Co-chair)
Karen Hannon
William Horne (Co-chair)
Art Howe
Carol Kaminsky
Lindsay Mathews
Eleanor Saulys
Robert Ferretti
Judy Myjak
Laura Magaraci (Clerk)

Report of the Branford Conservation and Environment Commission July 1, 2007 – June 30, 2008

Meetings: 1st Wed. of month at 7:30p.m. , Canoe Brook Center (no August meeting and the July meeting is usually a field trip on a date to be determined)

Background Information:

Branford's Conservation and Environment Commission was established in 1992 through an amendment to Chapter 21 of the Code of the Town of Branford. In this amendment, it states: The Commission shall investigate pollution within the Town including alleged violations of clean air and clean water standards as established by The Board of Selectmen, the Representative Town Meeting and other town, state and federal agencies procedures, ordinances, rules and interlocal agreements to abate and prevent pollution. It shall conduct such surveys as may be required, investigate the source and nature of pollution hazards, review federal, state and town records and conduct public hearings for the purpose of obtaining information leading to the abatement and prevention of pollution. The Commission shall keep records of such surveys, inspections or hearings.

At the state level, the enabling legislation for the operation of the Conservation Commission is found in Chapter 97 Section 7-131a of the Connecticut General Statutes. Its duties and discretionary abilities stem from its purpose: "...the development, conservation, supervision and regulation of natural resources, including water resources within its territorial limits.

According to this legislation, a conservation commission must perform the following:

- Keep an index of all open areas;
- Conduct research into the utilization and possible utilization of land areas of the town;

We destroy a little of ourselves
when we decimate the best of nature that surrounds us

- Administer gifts in the name of the town for the commission's purposes subject to the terms of the gift;
- Approve, prior to submission, state grant-in-aid applications for programs to preserve or restrict the use of open space land to conservation or recreation purposes;
- Keep records of its meetings and activities and shall make an annual report to the town.

Conservation commissions are also permitted to perform other duties such as:

- Make recommendations on proposed land use changes to planning and zoning commissions, inland wetland agencies and other town agencies;
- Intervene on appeals of decisions made by land-use commissions.
- Recommend plans and programs for the development and use of all open areas to the planning and zoning commission;
- Advertise, prepare and distribute books, maps, charts, plans and pamphlets necessary for its purposes;
- Inventory natural resources and formulate watershed management and drought management plans;
- Acquire land and easements in the name of the municipality, with the approval of the legislative body;
- Promulgate rules and regulations, such as the establishment of reasonable charges for the use of land and easements for any of its purposes;
- Receive gifts in the name of the municipality and administer these gifts for such purposes subject to the terms of the gift;
- Apply, if the municipality so designates, for state grant-in-aid of a program to preserve or restrict to conservation or recreation purposes the use of open space;
- Supervise and manage municipally owned open space or park property when the agency normally responsible for such duties delegates that power.

Budget FY 2007-08: Total approved = \$6,313.00.

Highlights/Investigations/Projects FY 2007-2008:

- **20% by 2010/Clean Energy Task Force**-Members of the Conservation & Environment Commission were instrumental in the town's signing on to this important project, the goal of which is to replace current energy sources with cleaner, renewable energy sources. Due to the number of enrollments by residents, Branford has already qualified for solar panels which will be installed at the Branford High School in 2009.
- **Greenhouse Gases Inventory**- in 2008, the Commission funded the Greenhouse Gas Emissions Inventory for the Town of Branford. This study inventories the amount of greenhouses gases produced by the Town, residential users, commercial and industrial facilities, and the landfill. Though now in its early stages, the ultimate goal of the project is to create policy which will seek alternatives and help to reduce these

emissions Town wide. The final report will be available on the Conservation Commission website in 2009.

- **Subdivision plans and other town projects:** The Commission reviewed and commented to the Inland Wetlands and Planning & Zoning Commissions on open space set-asides and other environmental aspects of proposed and on-going projects in the town.
- **Open Space Acquisition:** The Commission continues to comment on and encourage the acquisition of open space parcels by the Town.
- **Managing Small Open Space Parcels:** The Commission is developing a policy regarding the evaluation, monitoring, oversight and identification of small open space parcels that the town has acquired over the years. In 2008, the Commission worked with the IT department to inventory the properties and purchased posts and signs to clearly demarcate open space properties and discussed ways to educate abutting land owners about preserving these areas.
- **Scenic Roads Committee:** The Commission continues to participate in the Scenic Roads Committee of Branford and Guilford, which has led to state grants for such projects as the Branford River Gateway which provides improved pedestrian access on Montowese Street and improvements in the sidewalks and native plantings in this area. The walkway on Montowese Street was completed in 2008 and has become a welcome asset to the town's scenic access.
- **Town Planning:** The Commission, represented by Co-Chair Karyl Lee Hall, participated in the Vision Project, which worked with the Branford Community to develop a vision of how the community wants Branford to develop in the next twenty five years, and advised the Planning & Zoning Commission as it developed and adopted the revised Plan of Conservation and Development.
- **Pollution:** The Commission continues to monitor and comment on environmental pollution issues in the town such as soil contamination, storm water run-off, and the use of asphalt millings. The Commission is committed to increasing its oversight in town pollution issues.
- **Public Education:** The Commission continues to exhibit displays at the Branford Festival and the Blackstone and Willoughby Wallace Libraries and conducted educational and hands-on workshops aimed at increasing the awareness of Branford residents on a number of important environmental issues, including energy conservation, water quality and storm water management, and the problem of invasive plant species. The Commission also hosts a booth at the Branford Festival aimed to further the public's awareness of environmental issues.
- **Books for Libraries:** The Commission continues to work with the staff at Blackstone Memorial Library and allocated funds for the purchase of books that cover a wide range of environmental issues. These volumes will serve to educate residents of the town on the environmental issues facing our community and our world. It is the goal of the Commission that the books will serve to inform and inspire a new generation of environmentally aware citizens.
- **Working with other bodies:** The Commission works with various Town bodies and other organizations where environmental issues are concerned including the Parks and Open Space Commission, the Greenway Trail and the Land Trust. Joint efforts

include invasives removal on Town and Land Trust property, atv monitoring, trail maintenance and the Branford Greenway Trail.

- **Website-**The Conservation Commission website is up and running and contains meeting and schedule information as well as articles and links to other websites of interest to the environmentally conscious residents of Branford. Visit the site at www.branfordconservation.org
- **Coastal Projects:** The Commission continues to investigate coastal projects requiring Connecticut Dept. of Environmental Protection permits by visiting these sites and reporting back to the Commission.



Marilyn Vailette – Chairman
Robert Denhardt – Treasurer
Eric Hanson
Eunice Lasala
Marilyn Kennedy
Donna Lucente
Rob Worrell

749 East Main St.
(203) 315-4125 Phone
(203) 315-3851 Fax
E-mail: shelter@branford-ct.gov

Dan Cosgrove Animal Shelter Commission Annual Report 2008

Shelter Staff: Laura Selvaggio-Burban, Director, Wendy Joyce, Municipal Animal Control Officer, Pam Medlyn
Municipal Animal Control Officer, Eva Vanderwalker, Kennel Attendant

Commission Members: Marilyn Vailette Chairperson, Eunice Lasala, Vice-chairperson, Robert Denhardt,
Treasurer, Rob Worrell, Marilyn Kennedy, Donna Lucente, Eric Hansen.

OPENING STATEMENT

The DCAS Commission is now in its' second year. The Commission continues to work closely with town officials, and shelter staff to develop and implement plans and policies that will benefit the towns of Branford and North Branford, the shelter and the animals housed there.

POLICY

The Commission made the following recommendations that have, or will when fully implemented, become policy:

1. All animals be vaccinated for rabies within two weeks of impound to protect the towns interests in the event of an animal biting or scratching a person.
2. The Commission is in the process of developing with town official a spay/neuter ordinance for the town on Branford. To be expanded on in the future.
3. Animals of questionable temperament be evaluated by a qualified animal behaviorist to determine proper placement or possible euthanasia (as a last resort). A formal policy was adopted by the Commission with the approval of town officials which states that before any animal can euthanized it must be presented to the Commission for approval with limited exceptions.
4. An adoption policy was put into practice to better define the rules and regulations for adopting a pet from the DCAS.
5. All animals be spayed or neutered prior to leaving the shelter so that the DCAS becomes part of the solution to animal overpopulation.
6. Regular staff and animal appearances on public television and regular feature articles in local publications to promote animal adoptions.

ACCOMPLISHMENTS

1. The fostering of a community relationship with ALL PETS CLUB which allows a showcase for shelter cats and allows adoptathons to take place at their facility.
2. The Commission is involved with the ongoing pursuit of a far more extensive town wide dog licensing program.
3. A low cost Rabies Clinic was held in July 2008 at the Town of Branford's Public Works Department. The proceeds were put into the Spay/Neuter donation account. Plans are already in process for a second clinic later this year.
4. The DCASC and town officials hired a new, permanent, Director for the shelter this past August.

EXPANSION

Fundraising has taken place to pay for the expansion of DCAS. Design plans have been finalized and the project is in the process of going out to bid. Groundbreaking should take place in the fall of 2008 with a completion date of sometime in early summer of 2009.

FUNDRAISING

A fundraiser took place at the Pine Orchard Yacht Club in which animals and humans were both in fashionable attire. The event was very successful and the proceeds were put to the expansion.

DISASTER PLANNING

An animal disaster plan has been developed in conjunction with the Town of Branford's Homeland Security liaison. Pamphlets were printed and are available at the shelter as well as both Town Hall's.

CONCLUSION

The DCASC continues to work diligently on recommendations that will improve the function, focus, and future of the shelter. This is done for the benefit of both the animals and the members of the Town's of Branford and N. Branford.

SHELTER STATISTICS

North Branford

Impounds

Cats = 27

Dogs=41

Adopted

Cats =22

Dogs=2

Kittens=11

Pets relinquished by owners= 7

Complaints investigated

89 total

Mileage=993 miles & time=46.1 hours

SHELTER STATISTICS - CONTINUED

Branford

Impounds

Cats = 163

Dogs= 152

Adopted

Cats = 115

Dogs = 43

Kittens= 58

Puppies = 4

Pets relinquished by owners = 33

Complaints investigated = 212

In addition to the expected dogs and cats we have sheltered several other types of small animals, as well as rescuing assorted wildlife.

Respectfully submitted,

Marilyn Valette, Chairperson
Dan Cosgrove Animal Shelter Commission

Laura Selvaggio-Burban, Director
Dan Cosgrove Animal Shelter



EAST SHORE DISTRICT HEALTH DEPARTMENT

Serving the towns of Branford, North Branford and East Haven since 1974

ANNUAL REPORT

July 1, 2007 through June 30, 2008

Services offered by the
EAST SHORE DISTRICT HEALTH DEPARTMENT

ENVIRONMENTAL HEALTH

Food service inspection & special event licensing of food vendors
On-site subsurface sewage disposal regulation
Private well water supplies site inspection and approval
Housing Code enforcement
General nuisance complaint investigation
Child day care facility inspection
Public pool inspection
Beach and bathing water monitoring
Lead paint regulation
Motel inspection and registration
Cosmetology permitting and inspection

COMMUNITY HEALTH

Volunteer medical transportation program
Blood pressure and other screenings
Health fair participation
Health promotion/education
Obesity prevention program
Injury prevention program
Health promotion home visits
Diabetes management program
Smoking cessation classes
Maternal-Child Health
Support for WIC, immunizations & school health programs
Fetal and Infant Mortality Case Review
"Putting On Airs" asthma prevention & management program
Oral health promotion

DISEASE CONTROL

Annual influenza vaccination clinics
TB control/case management
Communicable/reportable disease investigation and case management
Lyme disease education and tick testing services
Rabies follow up & control
West Nile virus, mosquito program
Education on emerging infections
Childhood lead case management

HEALTH STATISTICS

Morbidity data and tracking
Birth and death statistics available at Town Clerk's offices

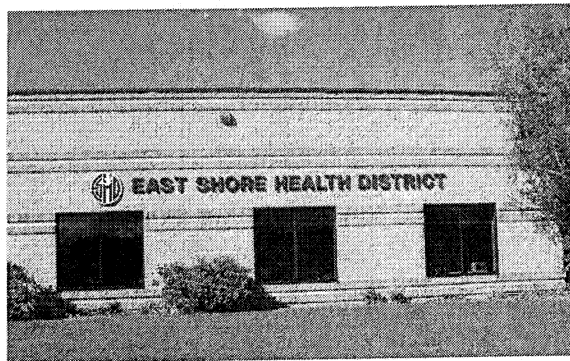
OTHER PROGRAMS

Public Health Emergency Response Planning
Branford Pump-Out Boat
Local aquaculture oversight
Local Health Alert Network (HAN)

East Shore District Health Department

The East Shore District Health Department is committed to improving the health and well being of the residents of Branford, East Haven and North Branford. The district carries out its mandated responsibilities, as stated in the Connecticut Public Health Code and fulfills all or part of each of the ten essential services of a local public health system. There are presently six full-time, four part-time and four contractual employees serving the three communities. The district has an eight person Board of Directors with representatives from each town and which acts in an advisory and policy role.

District programs are primarily funded by state operating grants, preventative health block grants, town per capita contributions and fees collected for permits, licenses and services. Public health services to the participating towns are offered directly to residents by the Health District staff or indirectly through cooperation and agreements with partner agencies or individuals to carry out our public health mission.



The East Shore District Health Department
14 Business Park Drive, Branford

Through the commitment of its Board of Directors, staff, and participating towns, the Health District is poised to serve its residents well into the future.

PLEASE VISIT OUR WEBSITE!

A variety of commonly requested forms and public health information is posted on our website, which is updated regularly.

www.esdhd.org

We are pleased to provide general information in each Town Hall for your convenience. The next time you visit your local Town Hall, please look for the East Shore District Health Department display!

We have a variety of informational and educational pamphlets and brochures available in our office. Please feel free to stop in and take a look.

ENVIRONMENTAL HEALTH

As you can see from the services offered list, as well as the numbers listed in the annual activity log, environmental health comprises the majority of employee hours in our district. We have a well-trained, experienced staff of Licensed Sanitarians working under the Assistant Director of Health to carry out our environmental health program. Sanitarians enforce the CT Public Health Code as well as State statutes and local health ordinances and work in an advisory role in many environmental health areas. The major programs in 2007-08 are described below.

Private Well Water Supplies



The Health District regulates private well water supplies, and assists the Connecticut Department of Public Health on regulation of private, non-community and community water supplies. Our activities include ensuring compliance with the Connecticut Public Health Code for drinking water quality standards, interpreting water analyses, inspecting and approving well sites, approving completed wells for use and enforcing well construction standards.

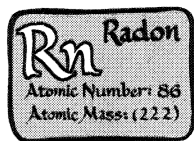
Subsurface Sewage Disposal

On-site subsurface sewage disposal systems are regulated by the Health District. This includes evaluation of new and existing lot areas for sewage disposal capacity through deep test pit and percolation testing and lot development plan reviews. Permits are issued for new installations, repairs, and alterations to all systems. Our installation inspection program ensures system construction compliance with the Connecticut Public Health Code. Additions and alterations to buildings and homes are regulated by the District by evaluating lots for sewage disposal capacity prior to construction approval.



Sewage disposal system installation

Radon Program



Education on Radon, its health effects and remediation is available to residents of the district who test their homes and dwellings for the presence of radon gas.

Housing Code Enforcement

Local codes and state statutes pertaining to minimum housing code standards and the Landlord/Tenant Act are enforced by the District. These statutes and codes pertain to any rented unit. Enforcement of codes is supported by the State's Attorney's office.



An Inspector takes a moisture meter reading



Food Service Inspection

Approximately 330 food establishments are inspected and licensed annually, many of which are inspected multiple times per year. The main purpose of our inspection program is to ensure food safety and to prevent the occurrence of food borne illness in our communities. Special attention is given to safe food practices, prevention of food contamination and food temperature control. We also perform facility plan reviews for new or renovated food establishments to ensure that the physical plant and its equipment are conducive to safe food preparation and service. Reports of food borne illness are investigated by our department.

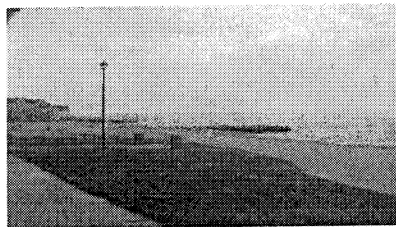
The Health District is also responsible for inspecting and permitting food vendors at temporary events such as fairs and festivals. This past year, more than sixty booths were inspected. From Fried Dough Pizza Night to the East Haven Fall Festival, our inspectors have dedicated countless hours to ensuring proper food handling and sanitation at area events.

Barbering/Hairdressing/Cosmetology Inspection

The Health District inspects and permits over 140 operators within our jurisdiction for compliance with minimum sanitary standards. The District established a local ordinance early in 2004. Plans are reviewed for new and renovated establishments. Complaints are promptly investigated. Education & training are provided to operators.

Beach and Bathing Water Monitoring

Our Health District prides itself on a comprehensive beach and bathing waters monitoring program. Our program was nationally recognized by the National Resources Defense Council in 2003. All public and participating private beaches are tested weekly throughout the bathing season. Beaches are closed and re-opened using specific criteria based on the bacterial quality of the water. Our program helps to protect bathers when water quality is temporarily compromised and rendered unsafe for swimming due to certain events. We maintain a beach status information line and post "beach closed" signs for public notification. Our bathing water information line is (203) 481-4233, option 5.



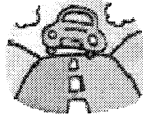
East Haven Town Beach

General Nuisance Complaints



The Health District responds to a variety of nuisance complaints which include such conditions as rodent and pest infestations, garbage, odors, stagnant water areas, improperly maintained properties, mold and indoor air quality, etc., which we either handle directly or refer to the appropriate agency.

COMMUNITY HEALTH SERVICES



Volunteer Transportation Program

Our Volunteer Transportation Program provides a supplemental transportation service to elderly residents who are unable to obtain their own transportation to medical or health-related appointments.

The continued success of the program is due to the many volunteer drivers who give freely of their time to assist community residents. The program receives donations from residents and participants. This fiscal year the program provided more than 500 rides to clients. Please refer to the bottom portion of the activity log for the annual numbers of clients, rides and volunteers by town.

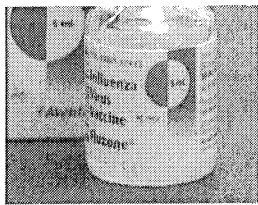
More volunteer drivers are very much needed in all three towns. If you or someone you know is interested in volunteering, please contact the program coordinator at 481-4235.

Annual Influenza Vaccinations

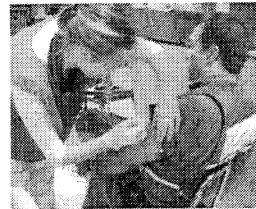


The Fall of 2007 marked the third consecutive season for the Health District's flu vaccination effort. Over 650 area residents received their vaccinations either at a Health Department clinic or by appointment at the office or in their home.

The Health District staff conducted four clinics, which included 9 nurse and 6 non medical support staff volunteers.



Influenza Vaccine



Vaccination

Blood Pressure and Other Health Screenings/Clinics



Blood pressure and wellness counseling clinics are conducted throughout the district at senior centers and other locations as well as at local health promotion events.



East Shore District Health Department sponsors a variety of programs throughout the district: Diabetes Education, Smoking Cessation, Fall and Injury Prevention, and "Putting On Airs", to name a few.



Dental Health

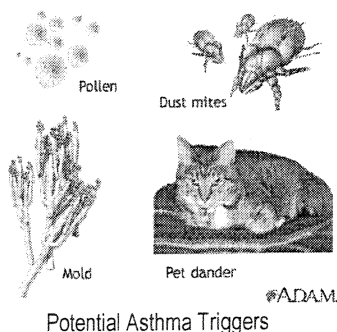
The Health District continues to support the efforts of the New Haven Oral Health Coalition. Through this interaction, the Hospital of St. Raphael Dental Van, "Smiles To Go" has been brought to the District. During July and August the van provided dental care for 20 residents. "Smiles To Go" is a HUSKY provider and offers a sliding scale for those without dental health coverage.

Putting on Airs

The Putting on Airs program is a regional asthma management program funded by the Connecticut Department of Public Health and coordinated through the Milford Health Department. The goal of the program is to reduce acute asthma episodes and improve asthma control through recognition and elimination or reduction of environmental and other asthma triggers.

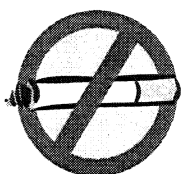
The Health District provides a nurse and environmental health specialist for the "Putting On Airs" team. During the 2007-2008 year, our team conducted field visits to fifteen families in the greater New Haven area.

The program provides the patient/family/caregiver with one-on-one, interactive, health education session(s) focusing on patient education and asthma self-management. A Registered Nurse conducts the education session, reviews medications, and provides ongoing asthma case management. A Registered Sanitarian conducts an environmental assessment of the home and/or caregiver location. Follow-up and referral is conducted with the patient/family/caregiver at two week and three month intervals.



Potential Asthma Triggers

Freedom From Smoking



In 2007, the East Shore District Health Department offered the community the nationally recognized America Lung Association "Freedom From Smoking" program at a greatly reduced cost. Nine residents completed the eight session program. We will once again offer this program during the fall of 2008 and look forward to its continued success.

Fetal and Infant Mortality Review (FIMR)

The Health District is part of a regional effort to prevent premature death and disease in infants and fetuses, and to improve the health status of women before, during and after pregnancy. Confidential reviews of circumstances leading to infant or fetal deaths are conducted by a case review team. Recommendations for better outcomes are formulated and implemented by a community action team.



Newsletter

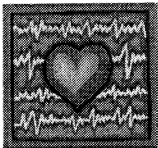
A quarterly newsletter for volunteers and the general public is created and distributed in an effort to provide information on seasonal health issues and topics that are prevalent in the media. These newsletters provide resources that readers can refer to in order to find more in depth information of each issue. Our website, which is updated monthly, is also a good source for topical information.



Hand Washing Program

A community outreach program addressing effective hand washing has been created in conjunction with the health curriculum coordinators of our local schools targeting elementary aged children. Our Health Educator visited classrooms to assist in implementing the program.

Stroke Assessment



Stroke Assessment Clinics are conducted in collaboration with the American Heart and Stroke Association and are geared toward educating the public about risk factors for stroke and how to recognize the symptoms of stroke.

Obesity Prevention and Control

Our district has supported the Branford school based health clinic staff at Walsh Intermediate School in implementation of its "Traffic Light" program. The Traffic Light program helps students control and reverse obesity by offering nutrition, exercise and social counseling to students at increased risk of complications associated with carrying excess weight.

DISEASE CONTROL



Lyme Disease Education

Educational materials on Lyme disease are offered free of charge to residents. Deer ticks may be submitted to the Health District for testing at the Connecticut Agricultural Experiment Station.



Rabies Follow-up

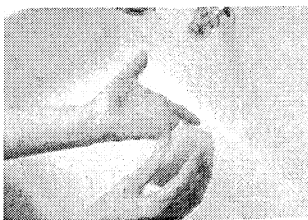
The Health District plays an integrated role in local rabies control efforts. Arrangements for the testing of animals from veterinary offices and Animal Control Officers is made when an exposure is determined. Reports of potential human exposure to rabies are investigated. Rabies education is provided by the District.

West Nile Virus, EEE, Mosquito Control



The Health District manages risk based mosquito control efforts for the three towns within the District. We contract with a mosquito control professional to implement a larvicide program with considerable help from each town's Public Works Department. Mosquito related complaints are investigated and acted upon. The District is an integral part of a West Nile Virus and Eastern Equine Encephalitis (EEE) program with other participating agencies that also focuses on surveillance, source reduction and personal protection.

Communicable Disease Control



The Health District is responsible for the follow up and control of many infectious and reportable diseases of public health importance. All reports of infectious disease are reviewed and logged. The local and state health departments share the responsibility for conducting the necessary activities in order to prevent the spread of disease. Investigations are conducted and proper controls are put in place under general guidance from the Connecticut Department of Public Health, Epidemiology Section.

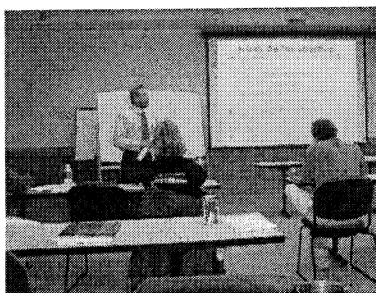
Please see the listing of reportable communicable diseases later in this report. The Health District keeps informed on emerging diseases that increase in importance, and strives to be a primary source of information.

OTHER PROGRAMS

Public Health/Emergency Preparedness Planning

As part of a five-town region, plans have been developed to organize emergency clinics for mass vaccination or dispensing. The towns of Branford, North Branford, East Haven, Guilford and Madison make up mass vaccination Region 21. The District is also part of a larger public health planning region led by the Connecticut Department of Emergency Management and Homeland Security. This larger region is referred to as DEMHS region 2. We continue to develop local and regional response plans, as a multi-agency approach to disasters and weapons of mass destruction preparedness.

Volunteers for both medical and non-medical assistance at clinics are always needed! Please contact our Emergency Coordinator for more information, or visit our website at www.esdhd.org.



An emergency training session

Local HAN

The Health Alert Network (HAN) is a national alert system that allows Federal, State and Local public health systems to disseminate important information such as public health alerts, advisories and updates to partners and stakeholders in the community. The East Shore District Health Department continues to take the lead on a local HAN system. Presently, we are able to quickly notify (by email, fax, phone, etc.) select groups with HAN messages including but not limited to: health care providers, schools, hospitals, food service establishments, volunteers, and emergency management officials.

Branford Pump-Out Boat

Since 2000, the Health District has administered a Federal Clean Vessel Act grant funded through the Connecticut Department of Environmental Protection. The grant provides operating funds for the Branford sewage pump out boat. This project is a partnership between the Health District, the Town of Branford and the Branford River Project.

The boat operates weekends from May through September. Any recreational vessel using Branford waters from the Guilford line to the Farm River may have their vessel's waste holding tank pumped by calling the service at (203) 430-9305 or VHF Channel 9.

Each year, the boat averages over 22,000 gallons of holding tank wastes pumped and properly treated. All recreational boaters using Branford waters are encouraged to use this free service.



Branford's Pump-Out Boat

STAFF

The East Shore District Health Department is staffed by full-time and part-time professionals dedicated to the public health of the community. Registered Sanitarians are state certified in several areas of environmental health. The District is staffed with experienced professionals who are dedicated to their respective duties.

2007-2008 staff are listed below;

Jim Monopoli, R.S., M.P.H., Director of Health
Alex Cinotti, R.S., M.P.H., Assistant Director of Health
Michael Parisi, R.S., Registered Sanitarian
Kimberly White, R. S., Registered Sanitarian
Brian Parker, Sanitarian I
Lisa Mann, Office Manager

Part Time Personnel

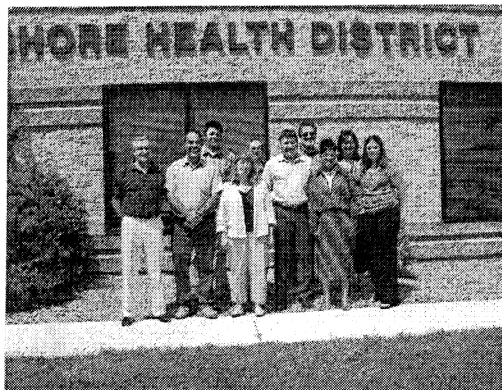
Angela Carrano, MSN, RN, Community Health Nurse Coordinator
Barbara Naclerio, M.P.H., Health Educator
Denise Smith, Administrative Assistant/Transportation Coordinator
Maria Carangelo, Bookkeeper

Contractual Employees

Paul Scholz, R.S., Cosmetology Inspector
Michael Klarman, Emergency Coordinator
Dr. Brian Karsif, FIMR Coordinator
Elizabeth Early, Data Coordinator

Medical Advisor

Margaret K. Ikeda, M.D.



Staff (from left to right): Michael Klarman,
Alex Cinotti, Brian Parker, Barbara Naclerio, Kimberly
White, Jim Monopoli, Michael Parisi,
Denise Smith, Angela Carrano, Lisa Mann

EAST SHORE DISTRICT HEALTH DEPARTMENT

2007-2008 BOARD OF DIRECTORS

Branford

Lois Lehr
Darlene Zimmermann
Elaine Brainerd

East Haven

Michael Moscato
Dennis Natri
Brian Wnek

North Branford

Joanne Wentworth
(vacancy)

ACTIVITY LOG				
JULY 1, 2007-JUNE 30, 2008				
	Branford	North Branford	East Haven	Total
<u>SEWAGE DISPOSAL</u>				
Soil Test (new)	12	17	0	29
Soil Test (B100)	23	9	0	32
Soil Test (repair)	13	14	0	27
Subdiv. Soil Work (1/lot)	4	16	0	20
Subdiv. Plan Review	3	108	0	111
Engineer Plan Review	43	27	3	73
Non-Eng. Plan Review	14	14	0	28
Site Inspection	77	147	4	228
<u>WATER SUPPLY</u>				
Well Site Inspection	5	30	3	38
Well Water Sample	0	26	0	26
Analysis Review	10	90	10	110
<u>FOOD SERVICE</u>				
Inspection I	25	9	26	60
Inspection II	29	19	15	63
Inspection III	142	44	116	302
Inspection IV	156	39	101	296
Plan Review	13	2	6	21
Temporary Inspection	27	9	27	63
New Food Svc. Pre-Op	24	11	9	44
<u>OTHER INSPECTIONS</u>				
Day Care Centers	5	6	2	13
Motels	9	0	1	10
B100	44	75	4	123
Pools (Public)	25	7	19	51
Bathing Water Samples	129	40	42	211
Surf./Groundwater Samples	8	4	0	12
Lead Samples	0	0	1	1
OTHER	8	3	6	17
<u>COMPLAINTS</u>				
Housing	50	7	82	139
Sewage	24	25	5	54
Garbage/Refuse	14	13	97	124
Air Pollution	1	0	0	1
Rodents/Insects/Animals	54	7	34	95
Food Service	31	7	22	60
Odors	14	2	13	29
Other	2	2	4	8
Follow-up	110	51	133	294
<u>ADMINISTRATIVE</u>				
Arrest/Warrant Application	0	1	1	2
Consultation	1	1	1	3
Orders	21	8	25	54
<u>PERMITS</u>				
Additions	53	107	3	163
Wells	4	14	3	21
Septic Repair	9	22	0	31
Septic New	1	2	0	3
Discharge	11	23	3	37
Other, C of A, well only	0	2	0	2
TOTAL				
	1248	1060	821	3129
<u>Transportation</u>				
Volunteers	90	31	67	188
Rides	157	80	267	504
Clients	107	49	178	334
TOTAL	354	160	512	1026
<u>Other</u>				
Correspondence/pieces				2547



Branford, Connecticut

Economic Development Commission

Annual Report

JULY 1, 2007 – JUNE 30, 2008

The Economic Development Commission (EDC) met throughout the past year on the third Wednesday of each month (except August) and enjoyed continued high attendance and participation. Our dedicated commission members include: *Neal Crowley, Bob Dow, Ray Figlewski (chairman), Julie Francis, Joe Gordon, Rhoda Loeb, Bill O'Brien, Robin Sandler and Doss Venema*. Chamber of Commerce President *Ed Lazarus* also attended regularly, bringing a fresh perspective and new ideas to the Commission's work.

We take this opportunity to acknowledge the passing of long-time **EDC member Bob Dow**. Bob was a lifelong Branford resident and served on the Commission for more than a decade, rarely missing a meeting and always offering his insight, real estate expertise, and seemingly boundless energy to the Commission's work. The Branford community was indeed fortunate to have such an active member as Bob. We will continue to benefit from the numerous contributions he made to his hometown in so many ways.

The Commission is also grateful to **Neal Crowley for keeping the Commission up to date with the Planning and Zoning Commission** activities throughout the year.

This year's "**State of the Town Breakfast**" format deviated from that of past years. The EDC and Chamber of Commerce agreed that rather than invite an out-of-town key note speaker, the business community wanted to hear about various town plans and projects and invited **First Selectman "Unk" DaRos** to provide such an overview. The First Selectman covered a broad range of issues that included legal action concerning both the Tabor property and the proposed Founders Village development, the effect of the sudden increase in energy costs on the town budget, the new sewer "use fee", the approaching property revaluation, various transportation projects ranging from the Amtrak bridge to Route 1 improvements, plans to better utilize town owned facilities, efforts by the Town to be more "green", P&Z's undertaking in preparing a new Plan of Conservation and Development and the broader ranged Vision Project.

The Commission devoted much of its energies this past year into developing its own **economic development strategic action plan**. With the services of Mark Waterhouse of Garnet Consulting, the EDC put together an action agenda to better position Branford to take advantage of development opportunities. In conjunction with P&Z's efforts to update to the Town's Plan of Conservation and Development (POCD) and with the broader reaching Vision Project, the EDC conducted a series of meetings and interviews with stakeholders including property owners, commercial realtors and business owners, as well as members of the commission and the Chamber of Commerce.

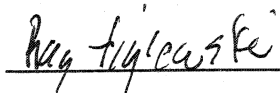
A comprehensive action agenda was developed and will serve as the basis for EDC activity for the foreseeable future. The core of this plan has also been incorporated into the draft POCD. Tasks include developing an incentive program for business recruitment and expansion, creating a mechanism to communicate regularly with the town's business community, expanding efforts to promote the town center businesses, and conducting a town-wide development summit. The Commission is confident that the execution of these and other projects identified in the plan will result in the town being strongly positioned for new business development and expansions.

At the same time, the Commission continued its **work with various regional partners, particularly the Regional Workforce Alliance, the Regional Growth Partnership [RGP] and the Greater New Haven Convention and Visitor Bureau.**

Action undertaken by the Commission throughout FY 2006-2007 includes:

- Through the **Workforce Alliance**, assisted local businesses in securing "Incumbent Worker" training grants as a means to increase a company's productivity and competitiveness.
- Worked with the **Greater New Haven Convention and Visitor Bureau** to give Branford increased exposure within the tourism industry, including being host to groups of European travel agents for a glimpse of New England.
- Developing and placing **articles in the New England Real Estate Journal** that promote Branford's assets and highlight its quality of life for new and relocating businesses.
- Received and reviewed **5 demolition application notices** for structures of 75 years or more, as required by town ordinance. And,
- The **Town Center Merchants Committee's** continued in its role as a resource and leader for the businesses around the green and in the town center. EDC member and *Sound Runner* owner **Julie Francis** was been joined by **Peter Indeck of Arabella's** boutique as the committee's co-chair.

Respectfully submitted,



Ray Figlweski, Chairman



Branford Counseling Center

342 Harbor Street • Branford, CT 06405

Phone (203) 481-4248 • Fax (203) 483-7727

Annual Report of the Branford Human Services Board

(Branford Counseling Center)

July 1, 2007 – June 30, 2008

During Fiscal Year 2007-2008, The Branford Counseling Center continued its mission to serve children, youth and adults of the Town of Branford. The caseload was steady at approximately 400 open cases at any one time.

Treatment was requested in many areas including depression, anxiety, family, child/parent, substance abuse and major mental illness. Clients were seen in individual, family, couples, groups, and in medication evaluation and review. A grant from the Department of Mental Health and Addiction Services defrayed a portion of the cost for services to those clients with severe and persistent mental illness.

Community work was a high priority and an important mandate. Prevention programs were conducted in the schools and the Community. One program, the Motivation Program, which paired high school students and elementary school students, was very successful with over 120 participants. Clinicians served on the Student Assistance Model Teams in all five public schools. These activities were partially funded by a State Department of Education Grant, as the Counseling Center is the Youth Bureau for the Town.

The Eleventh Annual Family Day and the Tenth Annual Take a Step Day were again a huge success. Both events were a combined effort of several Town Departments. The Center continues to collaborate with the Police Department, Recreation Department, Fire Department, School System, and School Age Child Care.

The Branford Coalition to Prevent Underage Drinking continued to be very visible in the Community, attending school functions, Back to School Nights and Town events. Programs were held for all third, fourth, fifth and sixth grade students about the dangers of alcohol. Compliance checks were sponsored by the Coalition, and those establishments who sell liquor were visited and informed about the Coalition. These activities were funded by a Federal Grant through the Department of Mental Health and Addiction Services.

An annual mini-grant from South Central Connecticut Regional Action Council was used to increase Community awareness and education around smoking, alcohol and other drugs.

Grants from the National Alcoa Foundation funded Anti-Bullying Campaign, and teaching parenting skills.

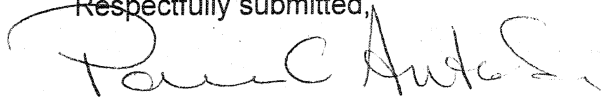
The Social Services Supervisor, along with the Director, coordinated numerous requests for financial help for Branford residents who qualified for aid. Funds were distributed

from the Town's Homeless Account, Salvation Army, and the Donation Account for emergency housing, food, clothing, utilities, security deposits, secured loans, medications and other life necessities.

The Counseling Center continued to work with the Branford Food Council by registering Branford residents, and taking calls for the twice weekly distribution of food, and for the Thanksgiving and Christmas food baskets. The Center's Annual Client Party had over 200 attendees, and the Secret Santa Program matched over 175 families.

The Counseling Center gratefully acknowledges contributions from the Freas Foundation, the Archdiocese of Hartford, Homemaker Thrift Shop, First Congregational Church, Salvation Army, The National Alcoa Foundation, an Anonymous Trust, The Benjamin Everson Memorial Fund, and all who have donated money and time throughout the year. We also thank all who have supported the ongoing mission of the Counseling Center and its work in the Community.

Respectfully submitted,



Patricia C. Andriole, MSN
Executive Director
Branford Counseling Center



Maria Storm
Chairman
Human Services Board

PCA/MS/pb



INFORMATION TECHNOLOGY DEPARTMENT
ANNUAL REPORT FOR FISCAL 2007-2008

The Information Technology Department (IT) supports all Town departments, except the BOE, in the technologies of; computers, printers, LAN/WAN networks, servers, system/application software, website, telephone systems including cellular and copiers. We directly support the public through FOI requests and web based transactions/information. Our staff consists of two Network Engineers (Joe Abbatello and Ed Giaimo) who support all technologies except our Geographic Information System (GIS) which is supported by our GIS Analyst, Danuta Szostek.

During fiscal '07-'08 we designed, implemented and documented many technology changes to the betterment of our employees and the general public. All changes were accomplished within budget and with minimal service disruption. Our department's objective of improving service to the taxpayer, either directly or indirectly was always a part of every initiative. Some of the accomplishments and benefits are;

- Implemented an all new VMware based server installation at the Town Hall. This allowed us to reduce the number of servers from 16 to 4. At the same time we were able to all but guarantee 100% up time as the VMware product provides for automatic fail over when a server crashes (we had had 3 crashes in as many years). This business continuity objective was the main reason for the change. The ROI on this activity was less than 3 years.
- Implemented Voice Over Internet Protocol (VOIP) at several town buildings. Implementing this technology allowed us to achieve an 18 month ROI as the VOIP phones required no new lines and we were able to remove existing "copper" lines. At the same time we significantly improved the functionality of the phones at these smaller remote locations as they now have all of the function the Town Hall based voice switch has.
- Working with the Community Development (ComDev) departments (Building, Engineering, P&Z and Inland Wetlands) we project managed the selection and installation of an all new set of software to better serve the public. When completed applicants will be able to apply simple permits over the internet without coming to the Town Hall. Additionally, applicants will be able to get the status of their application over the internet.
- Changed out the entire Wide Area Network (WAN) that supports our remote locations from a DSL based private context using phone wires to a much faster and less expensive Comcast cable network. This change resulted in a \$15K plus annual savings.
- Implemented the scanning and filming of over 300,000 documents stored in 15 filing cabinets to gain valuable office space, secure the here to fore paper only documents and to make their accessibility much more efficient and publicly available. New procedures were developed to avoid adding back paper such that the filing cabinets come back to the Town Hall.
- Implemented "streaming video" such that BCTV taped meetings are now available from the Town website www.branford-ct.gov.

Peter R. Hugret
Information Technology Director

Inland Wetlands and Watercourses Agency
TOWN HALL * PO BOX 150 * 1019 MAIN ST. * BRANFORD, CT 06405
203-315-5351 * FAX 315-2188 * dross@branford-ct.gov

**Annual Report
July 2007-June 2008**

October 2, 2008

Ms. Marianne Kelly
Town Clerk of Branford
Branford, CT 06405

Dear Ms. Kelly,

The Inland Wetlands Commission regular meetings were scheduled the second and fourth Thursdays of the month. Only one meeting per month was scheduled for July, August, November, and December. During this fiscal year the commission held 19 regular meetings, 1 special meeting and 6 site walks.

The following data is submitted to illustrate the continuing activities of the Inland Wetlands Agency.

Year	05/06	06/07	07/08	% Change- 05/06
Revenue	11719	10,019	17,501	49%
Expenses	57375	57849	75162	31%
Applications	39	56	44	13%
Site Visits	248	245	173	-30%
Violations current	19	21	22	16%
Building sign offs	314	282	296	-6%
Site visits per week	4.8	4.7	3.3	-30%
Dept. Hours per week	57	60	60	5%

As of June 2008 Chairman Daniel Shapiro, Robert Valley, John Rusatsky, Richard Orson PhD, Dr. Wesley Vietzke, Rick Ross, and Suzanne Botta served as the regular commission members and Megan Raymond, James Killelea, and Steve Gangi served as alternate commissioners.

In order to protect wetlands/watercourses in the Town of Branford and ensure compliance with the Town of Branford IWWC Regulations, the Agency continues to review all proposed projects involving land disturbance submitted to Building and P&Z and follows up on projects to assure compliance with permit and enforcements until resolved.

Respectfully submitted,



CHAIRMAN, BRANFORD INLAND WETLANDS

The James Blackstone Memorial Library 2007-2008

The James Blackstone Memorial Library has had a banner year with record breaking numbers of patrons, especially children, using the library. The Library Board membership has as its 12 members: Vincent S. Giordano, President; Eunice Lasala, Vice-President; Sandra Reiners, Treasurer; Martha Clark, Secretary; Maura Sullivan, John Loeb, Frank Dumark, Julie Francis, Anita Visentin-Perito, Susan Cosgrove Barnes, Terence Elton and Martha Fordiani. The library has a strong and competent staff of 20 people.

We have enlivened our collection with many more new books—best sellers as well as classic titles. We continue to offer free Wi-Fi for notebook computer users, 23 Internet workstations for the public, numerous free databases (including back issues of newspapers and magazines), Branford history books and family papers, all kinds of media, and a well-trained and friendly staff to help patrons with their questions.

The Board and staff continue to work through many of the objectives of the 2006 Strategic Plan. We have already accomplished many of the projects and suggestions for improvement and will continue to use it as a road map to the future. One outcome of the Strategic Plan was to maintain our historic building. There were several maintenance projects that had been deferred and were in need of being completed. With \$150,000 from a STEEP grant, bonding from the Town and a \$500,000 State grant, we were able to put a new roof on the building (excluding the dome), completely repoint and clean the exterior of the building, repair the inside walls that had been damaged from a faulty roof, install new storm windows on the first and second floors, and install Bi-glass on the ground floor windows.

The Youth Services Department's reading and enrichment program attendance broke all records attracting well over 7,000 children in 07-08. These programs varied from story times to programs offering music, arts, crafts, and games. The children's staff reaches many children and youth in the community, promoting the library in many ways. We continue to grow our program for young adults. We consistently have programs twice a week for this age group with activities ranging from book discussions to talent shows with karaoke, plus crafts, and games.

We have volunteers that perform many essential tasks at the library, from shelving books to processing materials. They provide an invaluable service and help make the library the best that it can be.

The Board of Trustees sponsored their second annual holiday homes tour, "The Lights of Branford," which proved again to be a popular event as well as a successful fundraiser for the Board. They continue to look for attractive and exciting ways to raise money for the library.

The Friends of the Blackstone Library do an outstanding job every year raising funds for unbudgeted items. They raised \$34,000 at their 2007 fall book sale and a combination of \$1,300 from their holiday cookie sale in December and mini-book sale during National Library Week. These monies have been used to underwrite children's programming, purchase additional library cards,, help off-set the cost of continuing education for staff, help the library pay for organizational dues, and the leasing of our photocopiers. They gave the library \$9,000 to use for the book and audio collection in honor of three individuals: Richmond Browne, Alexine Wallace, and Marie Crowley in honor of their work with the book sale. They continue to fund other small requests from the library staff.

The Blackstone Library is committed to being your library and will endeavor to help make your journey through life an enjoyable passage. If you are unable to come to the library, please check out our new website: www.blackstonelibrary.org.

Kathy Rieger
Library Director

BOARD OF TRUSTEES

Vincent S. Giordano, *President*
Eunice Y. Lasala, *Vice-President*
Sandra K. Reiners, *Treasurer*
Martha H. Clark, *Secretary*
Maura Sullivan
Frank Dumark
Anita Visentin-Perito
John E. Loeb
Julie Francis
Martha Fordiani
Terence Elton
Susan Cosgrove Barnes
Alice Prochaska, Yale University, *Ex-Officio*

LIBRARY STAFF

Kathy Rieger, *Library Director*
Barbara Cangiano, *Associate Librarian for Reference Services*
Gennett Grinnell, *Associate Librarian for Technical Services*
Deirdre Santora, *Associate Librarian for Access Services*
Kathleen Feeney, *Associate Librarian for Youth Services*
Alana Abbott, *Public Services Librarian*
Kathy Boyd, *Circulation*
Patricia Bussman *Cataloging and YA Lib.*
Linda Gibson, *Admin. Asst. and Cataloging*
Patricia Grob, *Circulation*
Kate Hosfelt, *Program Coordinator*
Sandre Johnson, *Circulation*
Nancy Klek, *Reference and Circulation*
Mary Lockery, *Children's Librarian*
Jason Neely, *Reference Librarian*
Joanna O'Brien, *Circulation*
Kathy Oxsalida, *Finance*
Debby Trofatter, *Reference Librarian*
Megan Walton, *Circulation*
Frank Zdunek, *Maintenance*

FRIENDS OF THE BLACKSTONE OFFICERS

Polly Fitz, *President*
Richard Sullivan, *Vice President*
Harriet White, *Secretary*
Joan Ahern, *Treasurer*

LIBRARY VOLUNTEERS

Annette DelVecchio
Janet Harney
Ruth Fredericks
Karen Nelson

Blake Lehr
Lois Lehr
Michael Lipcan
Betty Paine
Pat Whitestone
Cynthia Feldman
Kathy Carr
Felix Wilson
SARAH volunteers

MAJOR DONORS 2007/2008

Loeb Foundation
LFS Auto Sales
Nobile Construction
Branford Building Supplies
Dan Cosgrove
Page Taft Realtors
Raymond James Financial
Petra Construction Corporation
Anderson-Krause Insurance
Millicent and Colin Gershon
Eunice and Tony Lasala
New Alliance Bank
Smith Barney Citigroup
Sound Runner
Clancy Funeral Home
Susan Barnes
Blakeslee, Arpaia, Chapman
Southern Ct Gas Co
Cold Banker
Dr. Peter Russo, DMD
Gibson & Donegan
Tommy Sullivan's Café
Old Stone Realty
Law Offices of Elizabeth McMahon
Friends of the Blackstone Library
Guilford Savings
Solakian, Caiafa & Company, LLC
Pat Munger Construction
Stony Creek Quarry
Susman, Duffy & Segaloff
Shelley's Garden Center

STATISTICS

2007/2008

Registered Cardholders	14,867
Material Circulated	191,647
Reference Questions	77,800
Children's program attendance	7,593
Auditorium events attendance	4,561
Lucy Hammer Room attendance	2,038

LIBRARY MATERIALS

Total Collection	82,953
Books	74,718
Newspaper/Periodical Subscriptions	157
Audiovisual Material	8,078

*Parker Memorial Park Commission
c/o First Selectman's Office
Branford Town Hall
1019 Main Street
Branford, CT 06405*

December 29, 2008

Ms. Marianne Kelly, Town Clerk
Branford Town Hall
1019 Main Street
Branford, CT 06405

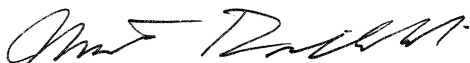
Subject: Fiscal Year 2007-2008 Annual Report

Dear Ms. Kelly:

Thank you for the opportunity to submit this report. The following items of interest occurred during the subject period:

- The Park was used for events held by the Branford Point Association (which held both its Halloween Parade and Party, and its Annual Meeting, in the Park), the Branford River Project kayak/canoe trip in September 2007, athletic clubs, school groups, summer camps, and private parties such as weddings and reunions. In addition, a citizens' group opposed to the Broadwater LNG floating-terminal proposal held a rally in the Park in May.
- A bocce court was installed at the west end of the main parking lot, with the majority of the work being carried out by the Town's Department of Public Works.
- Seawall repairs continued, carried out by the Town's Department of Public Works. A small sinkhole (approximately three feet across) developed near the Flagpole, and a safety fence was erected around it. Its emergence was due to several rocks missing from the seawall; those were replaced, and the sinkhole was filled in.
- A water fountain was installed at the bathhouse, funded by the Branford Rotary Club as an extension of the Playscape it funded and erected in Fiscal Year 2005-2006. The Rotary Club also purchased a bench for the Playscape area.

Sincerely,



Matt Radulski, Recording Secretary



Branford Parks and Open Space Authority 2008 Annual Report

The Parks and Open Space Authority pursued its charge of caring for the Town's open spaces throughout the year. The Authority takes very seriously its responsibilities to maintain the Town's 1500 acres for future generations. These properties are unique, and we are all very fortunate that this land will be owned by the town in perpetuity.

The members of the Authority walk through the property on a fairly regular schedule, looking for potential problems that require our attention. Jane Dougherty, secretary of the Authority, is in the Supply Ponds property on a daily basis and keeps other members aware of whatever goes on in this ecologically diverse piece of land. A permit was granted for a Boy Scout campout, and cross-country running events were also held here. A UConn student is installing an enclosure on the property in order to study the effect of deer on the invasive plant euonymus.

The fish ladder (fishway) and counter that were installed two years ago are working as designed. We are getting good numbers of anadromous fish migrating in and out of the Long Island Sound. These fish are born in fresh water, migrate to and spend most of their lives in salt water and then return to fresh water to breed. The fishway is open only during the migration season. Some vandalism has occurred at the fishway. The authority is planning the construction of a small bridge below the fishway to facilitate crossing the stream.

The properties are ongoing targets of vandalism, and we are continually on the alert for damage that has been done to the trails and signage. Prohibited use of motorized vehicles has decreased. The Branford Police Department continues to support our efforts to keep the property as pristine as possible and has assisted in enforcement of the prohibition of motorized vehicles such as ATVs on town open space properties. We truly appreciate the assistance given to us by the department.

The Authority was shocked and distressed by the sudden and untimely passing of our fellow authority member Dr. Scott Borrus. Scott was a diligent and enthusiastic member of the authority. He got involved with the open spaces through his love of mountain biking. Not only was he committed to our meetings, he also worked on the trails, blazing them so that others might find their way throughout the properties. An appropriate memorial is planned for installation during the coming year.

We welcomed as new members Amos Barnes, Connie Drysdale and Kurt Schwanfelder.

Commissioners:

Ainsley Highman, Chairman
Jane Dougherty, Secretary
Amos Barnes
Joseph Blumberg
Connie Drysdale
Pete Peterson
Kurt Schwanfelder

Wardens:

Pete DaRos
Don Kacenski

PLANNING AND ZONING COMMISSION

TOWN OF BRANFORD • TOWN HALL DRIVE • P.O. BOX 150 • BRANFORD, CT. 06405 • 488-1255
FAX 481-5561

ANNUAL REPORT 2007-2008

The Planning and Zoning Commission held twenty regular meetings during the 2007-2008 fiscal year, during which they considered the following applications and petitions:

Site Plans and Special Exceptions	48
Subdivisions, Re-subdivisions, Interior Lots	3
Zoning District Amendments	1
Extensions	8
Coastal Site Plan Reviews	45
CGS Section 8-24 Referrals	1

Notable proposals included approval of a new building for Commerce Bank on the former Saturn property, a 589-unit self-storage facility, and a Taco Bell/Kentucky Fried Chicken, all on West Main Street. A veterinary clinic at the former 7-11 site on East Main Street, a parish hall for St. Mary Church on Main Street and a three-story climate-controlled self-storage facility on North Main Street were also approved. The Commission also approved seven new building lots.

For the purpose of updating the Plan of Conservation and Development (POCD), the Commission held seven work sessions and five public input meetings during the year, culminating in a presentation of a completed draft plan in June, 2008. Following the recommendations of the 2007 Town-wide Transportation Study, a precursor to the POCD, the Planning and Zoning Department initiated two corridor studies: the North Main Street Access Management Study and the Main Street Gateway Study. Both studies were completed during FY 2007-2008, with \$80,000 in funding provided by the South Central Regional Council of Governments.

The Small Cities grant program, administered by the Planning and Zoning Department, funded a number of projects during the year. The installation of elevators and replacement windows, a \$600,000 project at Parkside Village Senior Housing, was completed. Rosenthal Manor, a 17-unit senior housing complex assisted by a \$600,000 Small Cities grant, was substantially completed. In a highly competitive round of funding this year, the Town's application for health and safe improvements to housing for persons with severe and chronic mental illness garnered \$700,000. The Small Cities Housing Rehabilitation Revolving Loan Fund, sustained by repayments of loans granted over the past fifteen years, funded two new rehabilitation projects.



Ellsworth McGuigan, Chairman
Planning and Zoning Commission

PUBLIC WORKS DEPARTMENT

ANNUAL REPORT

The following is a summary of the activities and projects undertaken by the Department of Public Works, Highway, for the period beginning 1 July 2007 and ending 30 June 2008.

During the fiscal year, a total of 14 roads were resurfaced. The majority of these roads were milled prior to paving. A number also received improvements in the form of drainage, widening and/or realignment of intersections. Totals for these projects amounted to 3 miles of roadway resurfaced, using over 7,600 tons of asphalt, approximately 1,100 linear feet of curbing and 600 tons of handsread material. In addition, 2 miles of roadway was crack sealed which consisted of 10 streets.

The fiscal year saw a continuation of annual programs to include seawall maintenance and tree planting. Maintenance work was done to sections of the seawall at Branford Point along Parker Park. Additional trees were planted in various locations throughout town which amounted to approximately 25 new trees. This past year also saw work on the scenic byway on South Montowese Street from Pine Orchard Road to Tabor Drive completed. This project was funded by the State of Connecticut and Federal Highway Association. The scope of the project was to improve pedestrian access in this area as well as streetscape improvements in this area. Sidewalk improvements were accomplished in various areas throughout town. In all, approximately 6,000 square feet of sidewalk was replaced. The department assisted again in the town's mosquito control program done in cooperation with the East Shore Health Department by applying larvaecide to all catch basins in town. This was done in compliance with the town's response to the concern over West Nile virus. As in the past, the town's annual programs of street sweeping and catch basin cleaning were also continued. The Department also took the first steps towards going "green" by purchasing the first electric-hybrid vehicle for the town fleet. A total of three vehicles were purchased utilizing a grant from the State of Connecticut with the other two vehicles going to the Building Department and the Wastewater Treatment Plant. This type of technology is expected to be utilized in future vehicle purchases.

During the course of the year, this department lent aid and assistance to various departments and organizations throughout town to include the Engineering Department, Recreation Department, Counseling Center, Senior Citizens Center, Board of Education, Parker Park Commission, Conservation Commission and many others. Assistance was also provided to other annual events such as the Branford Festival, Short Beach Days, the Memorial and Veteran's Day parades, Fireworks at Branford Point, Branford Holiday Festival and Branford High School graduation.

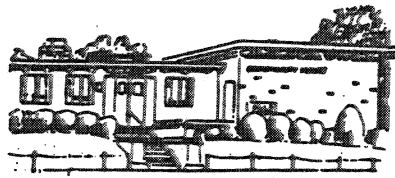
Weatherwise, the year got off to a slow start. The area experienced the one and only hurricane in early November when Noelle blew through the area. The entire event was nothing significant and the area was spared the brunt of the seasons' hurricanes. Winter started with a mild weather pattern that led to the first snowfall in the beginning of December. After a brief thaw, January saw winter move in and it stayed until March. During that time, the Department mobilized 15 times for ice and snow events. When Spring rolled around, a total of 13" of snow had fallen in the area. As in past years, the hard work of our road crews kept inconveniences to the motoring public to a minimum.

The Department of Public Works (Highway) provides a service to the taxpayers of the Town of Branford by maintaining a system of local roadways, drainage lines, open spaces and government buildings. We feel that we have achieved our goal of providing this service in a timely and efficient manner and wish to thank all those organizations and individuals whose assistance and cooperation made this possible.

Respectfully submitted;

A handwritten signature in dark ink, appearing to read 'Edward Masotta', written in a cursive style.

Edward Masotta, P.E.
Director



BRANFORD RECREATION DEPARTMENT

BOARD MEMBERS

MARY GRANDE
Chairman

Dr. MARK KIRSCHNER
Clerk

DOMINIC BUONOCORE

PAUL CRISCUOLO

WILLIAM T. O'BRIEN, JR.

STAFF

ALEX PALLUZZI, JR., MS/PPRP
Director

DALE B. IZZO, BS/PPRP
Assistant Director

VICTOR AMATORI, JR., BS
Program Supervisor

ANDREA KENNEY, BS
Program Coordinator

MONICA SULLIVAN
Clerical

MARCEL COTE
Lead Maintainer

RUSSELL BURROWS
Maintainer

JIM TUCKER
Maintainer

Ms. Marianne Kelly
Town Clerk of Branford
Town Hall
Branford, CT 06405

Dear Ms. Kelly,

The Branford Recreation Department continues in Fiscal year 2007-2008 to meet the ever changing needs of the residents of Branford. New programs were added to meet the needs of children with disabilities, hours at the Community House were expanded due to the increase demand of Branford groups and our summer camps for children ages 6-15 continued to be as popular as ever.

One of the focuses this year of the Recreation Department has been the development of organic playing fields for the youth of Branford. The department has begun a multi-year project to irrigate every field in Branford and maintain it organically beginning with Patty's Park. Using organic materials has not only been healthier for our children when they are playing a sport, but it has seen a reduction of pesticide use and lower maintenance costs. It is our hope to have all of the fields completely irrigated and fully organic by March 2009. Healthy and safe fields are a top priority of the department.

Once again the Branford Recreation Board and staff would like to publicly thank the Foote Family Charitable Trust Fund trustees for their continued support of our programs through our scholarship fund. Because of their generosity many children who could not otherwise afford our programs and summer camps would not have been able to attend. Our summer youth and teen travel camps continue to offer a fun and safe summer environment for all those who participate. The Board thanks the camp counselors for the excellent job they do, many of them returning summer after summer.

This year, in addition to providing scholarship funding for our camps, the Foote Trust Fund provided a grant to the fall soccer and football youth leagues which helped to pay for the cost of the temporary outdoor lighting needed for daily practices. This large financial savings allowed the leagues the ability to not only keep their costs down, but to expand their program offerings at the same time. Over 700 children benefited from this grant and both leagues were extremely grateful for the generous gift.

The Branford Recreation Department continues to work behind the scenes of many of the town's community events. Several years ago the Branford Recreation Department added a Holiday parade to the tree lighting ceremony and what was once attended by a hundred residents now sees thousands lining Main Street anxiously awaiting the final float carrying Santa, Mrs. Claus and Rudolph. This event marks the beginning of the Holiday Season here in Branford and children of all ages take part whether walking with their brownie troop, riding a float, driving a tractor or being a parade spectators, there are smiles upon every face.

The Branford Recreation Department works closely with the Branford Fireworks and Festival committees, two events which are Branford's unofficial kick-off to summer fun on the Shoreline. In conjunction with the Branford Festival our department continues to co-sponsor the Sunday Evening Summer Music Series on the Green with a different style of music each week.

All these above events bring families and friends together and we are pleased to be part of making Branford the wonderful town it is.

The Branford Recreation Staff continues to work to provide the best services it can to the residents of Branford. Whether it's running an after school basketball league, or developing healthier and organic playing fields for our youth, or offering toddler programs to young parents, to booking meeting space for a Branford group, or taking care of the Town Green and several municipal building lawns, to running a highly successful summer youth and teen camp, the jobs gets done and the job gets done well.

On behalf of the Branford Recreation Board I publicly say to the Branford Recreation Staff, "thank you for all you do."

Respectfully Submitted,

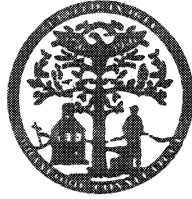
A handwritten signature in cursive script that reads "Mary N. Grande".

Mary N. Grande
Chair, Recreation Board

Board Members: Dominic Buonocore
Paul Criscuolo
Mary Grande
Dr. Mark Kirschner
William T. O'Brien

TOWN OF BRANFORD
REGISTRAR OF VOTERS
P.O. BOX 150, BRANFORD, CONNECTICUT 06405

Democrat
Daniel J. Hally



Republican
Marion E. Burkard

Phone: (203) 483-3998
www.branford-ct.gov

Annual Report of the Registrar of Voters
July 1, 2007 through June 30, 2008

The Office of the Registrars of Voters is located at 40 Kirkham Street. Office hours are Tuesday and Thursday from 10 a.m. to 2 p.m. Applications are accepted at the Town Clerk's office during business hours. A Mail-In Application can also be requested. Any United States citizen who has attained the age of seventeen years and will turn eighteen by Election Day that year, and who is a bona fide resident of the Town of Branford, is eligible to register to vote in Branford. Total number of voters in town is presently 18,000, the majority of which are unaffiliated voters.

If a voter changes his/her name, their current address, and/or would like to change their party affiliation they need to notify the Registrar's Office to receive an application for the changes that apply. There is a waiting period of 90 days for party affiliation changes from the date of the application for the new enrollment. If a voter receives a notice of confirmation of voting residence the voter must return the notice signed and inform the Registrars of the correct address in order to remain on the voting list.

For this fiscal year, our office administered the Municipal Election, and the Republican and Democratic Presidential Primaries. The Town of Branford again used the Optical Scan Voting Machine for counting the absentees and for the first time in the towns all five district polling places for the November 7, 2007 Municipal Election, as the lever machines have been replaced statewide. After the February Primaries we could see that we needed to change the fourth district polling place from the Canoe Brook Senior Center to the Mary T. Murphy School on Brushy Plain Road. We also made proposals at that same time for town re-districting. The annual canvass was conducted from February to April 2008. This yearly canvass is conducted in order to maintain an up-to-date voter registration list. The National Change of Address System is used to verify voters' addresses, along with additional mailings and telephone follow up.

We looked forward to familiarizing our voters again to the new Optical Scan Voting Machine and election process, which complies with the Help American Vote Act of 2002 for this coming fall Presidential Election. We again attended the Branford Festival on June 13, 2008 with the Voting Machine, and for voter registration and town re-districting proposals.

Branford High School held Youth in Government Day on March 25, 2008. The students and their student advisers conducted an election for student municipal offices. They set up the voting procedure, the tally sheet, and declared the election results. The Registrars of Voters held a special voter registration session that day with twenty four students registering to vote. Our

office also answered voting procedure questions and absentee ballot application requests for students going away to collage.

The Republican and Democratic Registrars and their Deputies attended the Fall Registrar of Voters Association (ROVAC) and Secretary of the State (SOTS) Conference in September 2007, the New Haven County Annual Spring 2008 ROVAC meeting, and the Spring ROVAC and SOTS conference in April 2008. State statutes require several special Voter Registration sessions, which were held as required.

The Branford Registrars of Voters wish to thank the voters of Branford for their continued interest in local, state and federal elections, and express the hope that all of our citizens who are eligible to vote will register and exercise their right to choose our representatives.

Respectfully submitted,



Marion E. Burkard
Republican Registrar



Daniel J. Hally
Democratic Registrar

**REPRESENTATIVE TOWN MEETING
BRANFORD, CT
ANNUAL REPORT
JULY 1, 2007-JUNE 30, 2008**

Membership of the Representative Town Meeting at the opening of the Fiscal Year was as follows:

First District:	(D) Lisa Avitable	(D) James Bruno
	(D) Margaret Bruno	(R) Robert Cromer
	(D) Nick Lavorato	(D) Dorothy Maynard
	(R) Michael Nardella	(R) Kurt Schwanfelder
	(R) Frank Twohill	
Second District:	(R) Richard Greenalch	(R) Ronald De Ford
	(D) Gail Infantino	(D) Hillary Kiskaddon
	(R) James Walker	
Third District:	(D) Robert Abels	(D) John Smith
	(R) Peter Black	
Fourth District:	(D) Gail Chapman Carbone	(D) Jan Doyle
	(D) Dorothy Dockneovich	(D) Ralph Coppola
	(R) Pamela Fowler	(D) Anthony Giardiello
	(R) Pamela Mauriello	(R) John Prete
	(D) Sandra Reiners	
Fifth District:	(R) Dennis Flanigan	(D) Kevin O'Donnell
	(D) Lonnie Reed	(D) Scott Thayer

During the Fiscal Year, July 1, 2007 through June 30, 2008, the Representative Town Meeting held 11 regular meetings and 1 special meeting.

The RTM approved the Land Transfer that the Land Trust approved the Town's donation of 669-673 Leetes Island Road.

The RTM approved a new ordinance that would offer incentives to the residents who install alternative fuel sources in their homes,

The RTM approved a resolution authorizing additional funds for the Tabor Drive appropriation from \$2,500,000 to \$3,000,000.

The RTM approved a Revision of Town Ordinance, Chapter 225, Zoning Citations.

The RTM approved a resolution expressing the Town's official intent to reimburse expenditures with the proceeds of tax exempt obligations to be issued in for the tri-generation project. .

The RTM approved a resolution authorizing additional funds for the Tabor Drive appropriation from \$3,000,000 to \$4,000,000.

The RTM established guidelines for the encumbrance of funds allocated to Training & Education in the RTM account 101-4101-401.58-01

The RTM approved a resolution amending a resolution appropriating \$875,000 for the exterior renovation of the Blackstone Memorial Library and authorizing the issue of \$875,000 Bonds of the Town to meet said appropriation and pending the issuance thereof the making of Temporary Borrowings for such purpose.

The RTM approved an increase in appropriations for the Fiscal Year 2007-08 to the General Fund Budget from \$85,075,897 to \$86,715,626.

The RTM approved the Board of education and Superintendent of Schools request in the amount of \$1,021,600 for the Tri-generation Project.

The RTM approved a proposed Amendment to Section 204-40 of the Code of the Town of Branford.

The RTM approved a Resolution Concerning the Charter Revision Commission, appointed August 2005.

The RTM approved an Ordinance regarding Sewer Use Fee in the Town of Branford.

The RTM approved an Ordinance regarding the discharge of Storm Water, Rain Water, Ground Water, or Surface Water onto the Public Streets, Sidewalks, or any other Public thorough fare.

The RTM approved the appointments of Arthur Pappas and Bill Pinette to the Greater New Haven Transit District.

The RTM approved an agreement between The Town of Branford and the National Association of Government Employees-Dispatchers.

The RTM approved the Ordinance amending the Tax Credit for certain Elderly and Disabled Citizen's

The RTM approved the Ordinance amending the Elderly and Disabled Citizen's Tax Deferment Program.

The RTM approved a Budget for 2008-2009 of \$88,401,229 and \$46,621,697 or the Board of Education (Operating Budget + Capital) and \$41,833,932 for all other Town Departments (Operating Budget + Debt Service + Capital).

The RTM approved The Open Space Fund Budget for Fiscal year 2008-2009 of \$57,704.

The RTM approved the Sewer Assessment Fund Budget for 2008-2009 of \$231,784.

The RTM approved the Water Assessment Fund Budget for 2008-2009 of \$44,575.

The RTM approved the Board of Education Special Fund Budget for 2008-2009 of \$96,200.

The RTM approved the Board of Education School Age Child Care Fund Budget for 2008-2009 of \$793,850.

The RTM approved the Wastewater Treatment Plant Budget for 2008-2009 of \$3,375,748.

The RTM approved an annual rate of \$20,000 for each Registrar of Voters for each of their two year term of office.

The RTM approved the Board of Education Summer Studies Fund Budget for 2008-2009 \$41,700

The RTM passed a Resolution amending a resolution appropriating \$4,000,000 for the costs related to the Acquisition through negotiated purchase, or through the exercise of eminent domain, of the 48-86 Tabor Drive property and authorizing the issue of bonds and notes to finance said appropriation by increasing the appropriation and financing authorization to \$4,950,000 .

Membership of the Representative Town Meeting at the end of the fiscal year was as follows:

First District:	(D) Lisa Avitable	(D) David Rowe
	(D) Margaret Bruno	(D) Clare Torelli
	(D) Laurel Merrick	(D) Dorothy Maynard
	(R) Michael Nardella	(R) Troy Rondinone
	(R) Frank Twohill	
Second District:	(R) Richard Greenalch	(D) Joshua Brooks
	(D) Gail Infantino	(D) David M. Baker
	(D) Grady Keefe	
Third District:	(D) Douglas Hanlon	(D) Alinor Sterling
	(R) Peter Black	
Fourth District:	(D) Gail Chapman Carbone	(D) Lonnie Reed
	(D) Dorothy Docknevech	(D) Chris Sullivan
	(R) Pamela Fowler	(D) Anthony Giardiello
	(R) Joseph Bodner	(R) John Prete
	(D) Sandra Reiners	
Fifth District:	(R) Dennis Flanigan	(D) Kevin O'Donnell
	(D) Alice Lambert	(D) Scott Thayer

Respectfully submitted,
Dennis Flanigan
RTM Clerk

WATER POLLUTION CONTROL AUTHORITY

POST OFFICE BOX 150

Branford, CT 06405

Annual Report

2008-2009

This year marked a milestone when the role of the sewer authority was designated as a utility henceforth named Water Pollution Control Authority (WPCA), has met all imposed and agreed upon conditions advocated by the Department of Environmental Protection and those stated in the Clean Water Act. As a result, the town of Branford received a final grant payment of \$1,267,275, which is being withheld pending adoption of a user fee. This money will help reduce the sixteen million dollar debt incurred when the treatment plant was expanded.

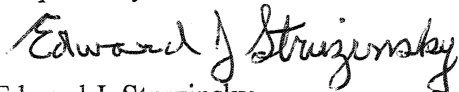
The WPCA members had unanimously approved to adopt the Equivalent Dwelling Unit (EDU) as a basis for administering and setting the annual users fee as opposed to a water metering charge. This decision came after an extensive examination into the advantages and disadvantages each method offered. It was the committee's conclusion that the EDU method is the most cost effective approach to consider in the best interest of Branford citizens.

This initial year of implementation has not only met, but has exceeded original envisioned goals. Anticipated revenue estimates were lowered because of the numerous revisions which had to be made in property assessment records. Research on hundreds of properties connected to district lines, not listed on assessment records, was investigated. The task of accurately updating these proved burdensome. This task has been successfully completed resulting in realizing a higher than anticipated collection rate. Expectations specified by the agencies mentioned above, that the WPCA budget be predicated upon sewer use fees has been successfully met with the submission of this year's budget. The WPCA is forecasting that the present EDU rate of \$130 per will remain steady for the 2009-2010 budget year.

Meeting current and future needs for sustaining an efficient sanitation system is under continuous examination. Escalating fuel costs are giving rise to evaluating ways in which these increases can be managed. A small step in that direction has been replacement of conventional vehicles with hybrids. Other energy options are being investigated.

The WPCA continues to receive requests for sanitation hook-ups. Each request is evaluated on the basis of how approval of this service might impact a serviced area. Care is being exercised to render approvals, which are consistent and within the scope of the system's ability to meet future expansion.

Respectfully submitted,



Edward J. Struzinsky
Chairman

BRANFORD SHELLFISH COMMISSION

Annual Report
July 1, 2007- June 30, 2008



The Branford Shellfish Commission (BSC) meets the second Tuesday of each month at 5 pm at the Canoe Brook Senior Center. Current membership of the BSC is as follows with term expirations noted in parentheses: Chairman, William Davis (August 2009), Secretary Robert Lillquist (August 2010), Joe Dube (August 2008), Bill Iovene (August 2008), Anthony Pulcinella (August 2009), and Robert Radulski (August 2010). John Young was appointed to fill the term of Herman Kustra who regrestfully resigned for personal reason. (August 2009)

The BSC oversees where, when, and how shellfishing is achieved, designating open recreational areas, as well as quantity and size limits of shellfish. The Commission regulates recreational shellfishing in public waters of the Town of Branford, including rivers, inland waters and flats near beaches within the marine bounds of the Town. The Commission serves to educate the public to ensure recreational shellfishing is done in a safe manner and in accordance to State and Federal guidelines.

While maintaining the smooth operation of Branford's recreational shellfishing program and carefully monitoring the leasing of Branford – owned shellfish beds, The BSC accomplished another **first** during the past fiscal year.

On November 16, 2007 the BSC applied for a **Farm Viability Grant** thru the CT Dept of Agriculture that was approved in January, 2008. The grant's title, "Shellfishing Enhancement Project", consisted of two parts. Part A was the purchase of a 21ft utility boat and Part B was the purchase of an automated rain gauge system for notifying commercial Harvesters.

The proposed budget for the two items was \$52,479 of which the grant underwrote fifty percent of the cost.

Permits Issuance and Fee Collection

The BSC issued 362 permits (35 to non- residents) and received \$3070 from July 1, 2007- June 30, 2008.

Dock Application Review

The BSC reviewed 10 dock applications, and 1 DEP approved application as follows:

- (1) David Goodkind project at 265 Thimble Island Rd

Annual Report FY 2008 Continued

All applications were reviewed for impact on the shellfish resources, and all were approved.

Water Sampling

The BSC assists the CT Bureau of Aquaculture(BOA) in water sampling off Branford. Specifically, the BSC collects monthly samples in Area "B" and delivers them to CTBOA within 24 hours; this is part of the Town's commitment to keep this area open for recreational shellfishing.

The BSC is also involved in a water collection program in Maltby Cove. This is performed to accumulate sufficient data to the satisfaction of the BOA to allow a shellfish hatchery operation in that area.

Since water quality tests had improved significantly in the Short Beach Area the BSC met with the CT BOA in February 2008 and submitted two proposals for conditional opening of the area with a **one inch rainfall trigger** either on a yearly basis or 6 months from November 1st to April 30th. This last attempt to open this area was denied by the BOA.

Shellfish Bed Closure/ Reopening

With the installation of the automated rain gauge system Harvester, will be notified in a timely manner by E-Mail, Fax, and cellphone text messaging for shellfish closures and reopenings.

Islander East Pipeline Project

Until "Islander East" exhausts its right of appeal due to a recent court ruling, the BSC will continue to monitor this project and not lease those beds that fall within the propose pipeline area.

Leasing Program

During FY2008 no additional leases were transacted; therefore 307.4 acres are still available for leasing. Currently, 612.5 acres are leased

Special Co-Management Areas

In the FY 2008 these areas have continued to be beneficial to the commercial Harvesters and the BSC

Shellfish Stocking Program

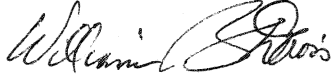
The BSC did not purchase and distribute seed clams in FY2008. Seeding will be done in FY2009

Summary

The BSC thanks not only the Board of Selectmen but the following individuals who have been instrumental in our accomplishments this past year:

Joan Bartlett- Branford Police Dept.
Ed Massota Director, Branford Public Works
David H. Carey- Director Of Aquaculture
James Citek- Bureau Of Aquaculture
James Monopoli-Director,East Shore Health District

Respectfully Submitted

A handwritten signature in dark ink, appearing to read "William B. Davis". The signature is fluid and cursive, with the first name "William" and last name "Davis" clearly distinguishable.

William B. Davis, Chairman

SOLID WASTE MANAGEMENT COMMISSION

POST OFFICE BOX 150 / BRANFORD, CONNECTICUT 06405

www.Branford-CT.gov

(203) 315-0622

MARGARET J. HALL
Solid Waste Manager

MARIO RICOZZI
Chairman

Annual Report 2007-2008

The 2007/2008 fiscal year had the Solid Waste Management Commission and Department being both proactive and reactive with the shift in demand for commodities and economic changes. The world outside Branford's borders has had a definite effect on the 30 vendor contracts managed by the Department every year to provide residents the most cost effective services.

Demand for recyclables saw some of the highest prices ever. The demand was fueled in part by Asian markets and the preparations in China for the 2008 Summer Olympic Games. Scrap metal, newsprint, and cardboard, recycled by Town residents amounted to over 2,000 tons of material. These combined items were sold to recyclers to bring a net revenue stream to the Town. That does not even include the avoided cost of disposal by removing them from the solid waste stream.

The rapidly increasing fuel costs were closely monitored for the effect on transportation contracts as well as the costs of managing the Town's Transfer Station. Fortunately, most of the contracts with fuel escalators had the trip level set high enough that it turned out to be a manageable issue.

With fuel prices rocketing skyward and no ceiling in sight, the Commission and Department began looking for ways to manage the increases in the 2008/2009 Fiscal Year. The largest contract managed in solid waste is the Town-wide Solid Waste and Recycling Collection Contract. After months of negotiations, the contract with National Carting was modified to maintain a single solid waste collection in the summer months. By eliminating the second summer collection, the National Carting contract was modified to hold the 2007/2008 pricing for the balance of the contract. This bold move maintained an adequate level of service for our neighbors, and established a baseline cost savings to offset upward spiraling costs for the next fiscal year.

During most of FY 2008, almost every recyclable item was in wildly high demand. As the world economic markets began to stumble, so did the demand for recyclables. Manufacturing began to slow. Recycled materials began to pile up at the docks. The pricing for recycled materials fell just as rapidly as it climbed. The per ton price for scrap metal during the ride went from \$50 up to over \$500 and back down to about \$70. Carefully crafted contracts, and allowing the market to be shopped, has positioned the Town to take advantage of the ups and downs.

Branford has been a leader throughout Connecticut in the area of Electronics Recycling. In that leadership role, Branford's Peg Hall played a key role in advocating for Electronics Recycling legislation to be passed in Hartford. When the law is fully implemented, it will greatly reduce the Town's costs. Manufacturers of electronics will be required to cover the cost of properly recycling their products. This should aid in getting manufacturers to design and build their equipment with the full life cycle in mind.

The Department has made extra efforts in improving the flow of information via the Town's Web Site at: www.branford-ct.gov Look under the "Other Town Departments" tab for important information about waste collection schedules, what can and cannot be recycled, resident sticker application forms and mail-in instructions along with helpful tips for being more environmentally friendly. All this is available 24 hours a day.

Comparison of Materials Managed through the Transfer Station
(In Tons)

	<u>2006/2007</u>	<u>2007/2008</u>
Municipal Solid Waste	12,865	13,209
Brush	1,715	1,683
Newspaper & Magazines	1,416	1,481
Bulky Waste	939	780
Bottles and Cans	791	891
Scrap Metal	474	408
Leaves (weighed only)	422	523
Corrugated Cardboard	274	289
Electronics	71	61
Office Paper	30	36
Tires	18	21
Books	0	8
Textiles	1	6
Total Tons Managed	19,016	19,396
Total Percent Recycled	27%	28%

The 2008/2009 Fiscal Year looks to again be challenging in many arenas. The Commission and Department will continue to work diligently to preserve the environment and minimize costs for necessary services.

Mario Ricoszi
Chairman

Office of Tax Collector

TOWN OF BRANFORD

TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

JOANNE P. CLEARY
Tax Collector



Tel: (203) 315-0672
Fax: (203) 315-3334
www.branford-ct.gov
Email: jcleary@branford-ct.gov

ANNUAL REPORT FISCAL YEAR 2007-2008

The Tax Collector's Office is responsible for the administration and collection of tax bills for real estate, personal property and motor vehicles as well as sewer assessments and sewer use fees. The Tax Collector has met all requirements for state certification and is now designated as a Certified Connecticut Municipal Collector.

This year all delinquent motor vehicle and personal property bills from 1992 to 2005 were referred to a collection agency. This helped to bring accounts up to date.

This was also the first year that a sewer use fee was collected. The collection rate for sewer use was approximately 96%.

Collections for the fiscal year ending June 30, 2008 are as follows:

COLLECTED FROM THE 2006 GRAND LIST	\$72,727,743
COLLECTED ON DELINQUENT ACCOUNTS	\$ 689,580
COLLECTED AS INTEREST, LIENS AND FEES	\$ 578,378

THE COLLECTION RATE FOR FISCAL YEAR 2007-2008 IS 98.77%.

Respectfully submitted,

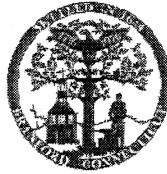
Joanne P. Cleary
Tax Collector

Office of Town Clerk

TOWN OF BRANFORD

TOWN HALL DRIVE, P.O. BOX 150, BRANFORD, CONNECTICUT 06405

MARIANNE KELLY
Town Clerk



TELEPHONE
(203) 488-6305

ANNUAL REPORT

JULY 1, 2007-JUNE 30, 2008

The Branford Town Clerk's office is responsible for the recording and security of land records and vital statistics; issues permits and licenses; directs elections; maintains files of notices, minutes, votes, advisory rulings, reports and ordinances from board, commissions and committee meetings; collects municipal fees and state conveyance taxes. Using state of the art technology, the Town Clerk's office is able to offer land records online, with daily updating. The plan of 60 years of land records backfile conversion has been underway for one year, making land records more accessible to the public. A Vital Records system including scanning and indexing has increased customer service efficiency as well as reporting accuracy. All maps, blueprints, and surveys are in the process of being microfilmed and digitized to preserve the precious historical documents and provide computer access. An Absentee Ballots template has increased the efficiency and accuracy in providing ballots both in person and through the mail. A new Animal Licensing system provides dog owners the choice of licensing in person or through the mail. The Animal Shelter and Police Department now have a 'look-up' for all registered dogs in town.

From July 1, 2007 through June 30, 2008, cash receipts totaling \$1,105,490 were forwarded to the Town Treasurer.

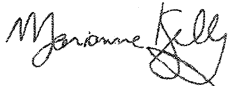
REPORT OF RECORDINGS, LICENSES & MEETINGS

<u>RECORDINGS</u>	<u>2006-2007</u>	<u>2007-2008</u>
Mortgages, Warranties, etc	7,621	6,877
Maps/Surveys	52	53
Trade Names	118	118
 <u>VITAL STATISTICS</u>		
Births	131	246
Deaths	1,082	1,284
Marriages	587	201
Civil Unions	3	7

<u>LICENSES</u>	<u>2006-2007</u>	<u>2007-2008</u>
Dogs	750	809
Hunting	76	66
Fishing	769	697
Hunting/Fishing	152	136
Trapping	5	2
Pheasant Tags	30	32
Migrating Birds	62	55
HIP	57	57
 <u>MEETINGS</u>		
R.T.M.	14	12
Board of Finance	15	15
 <u>TRAINING (hours)</u>		
Certification (CTCA, CMC)	82	87
Voting Technology	21	12
Legislative	41	32

The Town Clerk is also an ex-officio member of the Representative Town Meetings, Clerk for the Board of Finance and Certified FOI Liaison for the Town.

Respectfully submitted,



Marianne Kelly
Town Clerk

TOWN OF BRANFORD
1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CT 06405

Janice A. Plaziak, P.E.
Town Engineer



Tel. 203-315-0606
Fax: 203-315-2188
www.branford-ct.gov

**Annual Report
2007-2008**

The Engineering Department provided technical assistance to the Planning and Zoning Commission, Inland Wetlands Commission, and Water Pollution Control Authority on development applications to ensure that the impacts on traffic, storm water systems and the sanitary sewage collection system are manageable for the Town's infrastructure. The department also assisted other Town departments, state agencies and utilities on infrastructure projects as needed.

The department has managed capital improvement projects including the preliminary design of a new Public Works facility at the Tabor Drive property and a new Fire Headquarters at the current North Main Street site. We also provided oversight of the exterior renovations of the James Blackstone Memorial Library. The department has also obtained permits from State and Federal agencies for various Town project.

Town staff continued to work on the federally mandated storm water management plan. The plan involves best management practices for storm water management which the Town has adopted and has implemented in its maintenance and operations programs.

The Engineering Department issued sanitary sewer permits, road excavation permits and floodplain management permits, including plan review, inspection and Call Before You Dig mark-outs for the sanitary sewer system.

All requirements and deadlines of the Consent Decree have been met to date by the Town and all of the construction work has been completed. The Damascus and Pages Cove Pump Stations rehabilitation projects have been completed this year as part of a \$2 million project funded by a low interest loan from the Clean Water Fund.

The Sewer Use Fee was successfully implemented and the Town benefited with the release of \$1.2 million of grant money for the Treatment Plant. The department along with the Water Pollution Control Department assisted residents and businesses with any corrections regarding the new Sewer Use Fee.

Thank you to all the other Town officials, boards and commissions for their assistance and cooperation during the year.

Respectfully submitted,

Janice A. Plaziak, P.E.
Town Engineer

BRANFORD VETERANS PARADE COMMITTEE

Branford, Connecticut

17 Stone Wall Lane
Branford , Conn.

4 Aug . 2008

To Town Clerk , Branford , Ct.
Town Hall , Main St.
Branford , Ct

Subj . Annual Report

The Branford Veterans Parade Committee is composed of 12 War Veterans , responsible to conduct Veterans Day and Memorial Day ceremonies . Place grave flags at all Branford cemeteries with the assistance of Boy Scouts , Girl Scouts the V. F. W. American Legion plus volunteers . 8 eight meetings were held at the W W 11 Veterans Memorial Hall . Total cost of parades \$ 6,321.40 from a budget of \$ 7,400.00 any remaining ^{MONEY} is returned to the Branford Finance Director . Monies paid to Marching Bands , Bugler , Soloist , wreaths , Grave flags , # 1,400 p. A. systems , letters , cards , stamps . Financial report on file at Town Hall .

Yours truly

Thomas B. Yester
Thomas B. Yester

CHM.

TOWN OF BRANFORD
75 BLOCK ISLAND RD.
BRANFORD, CT 06405



Manny Furtado
Superintendent
W.W.T.P.

Tel. 203-488-3125
Fax: 203-315-5278

**ANNUAL REPORT
2007-2008**

The following is a summary of activities and capital projects undertaken by the Water Pollution Control Plant July 1, 2007 through June 30, 2008

The Water Pollution Control Plant received and treated 1,272,100,000 gallons of wastewater during the year.

Summary of Actual FY 07-08 Expenditures:

Plant Operating Expenses.....	\$2,854,860.29
Clean Water Loan Payments.....	\$2,263,481.35
Total Expenditures.....	\$5,118,481.35

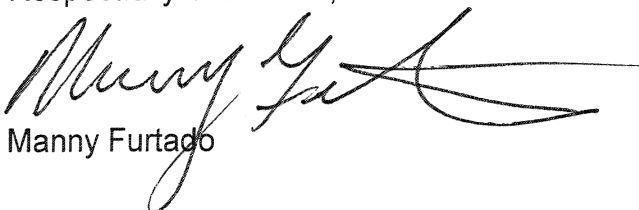
During the past year the following objectives were met:

- * We completed Pump Stations Rehabilitation Projects at Page Cove and Damascus roar pump stations.
- * Necessary improvement were completed: As part of the ongoing effort, to Block, Bradley Ave, Branford Point, Burban, Hunting Ridge, Maltby, Milo Dr., Rice Terrace, So. Montowese St. The improvements included new pumps, transducers, and new electrical system. We also cleaned 18 miles of sewer and TV 1.8 miles of sewer lines.

Objectives for fiscal year July 1, 2008- June 30, 2009:

- * Work with the Town Building Official and East Shore Health Department to find elicit discharges to the sanitary sewer system.
- * Continue to work with Town Building Official and East Shore Health Department on our FOG General Permit, to have all restaurants have grease traps installed.
- * Continue to stay on our maintenance program for our plant and our 50 pump stations.
- * Continue to clean our sewer easement through town.

Respectfully Submitted,


Manny Furtado

WILLOUGHBY WALLACE MEMORIAL LIBRARY

ANNUAL REPORT 2007-2008

LIBRARY COMMITTEE:

John Malick, Chairman, Jo Buchanan, Secretary, Laura Barr, Debbie DeFord, Diane McGuire, John Nelson, Deborah Witten.

LIBRARY STAFF:

Barbara Welch, Circulation Supervisor, Alaina Driscoll, Betty Page, Barbara Pendziwater, Elizabeth Smith, Dale Welch.
Susan Donovan, Library Director.

OPENING STATEMENT:

Our goal for the past year has been to focus on what our community needs and how we can help. Towards this end, we explored the possibility of becoming a U.S. Passport Acceptance Facility in order to provide:
1. Passport Services for the residents of Branford and beyond and 2. New sources of income for the library. During the past year, we have processed 439 passports earning over \$12,000 in revenue. We are one of five Libraries in the State that have been selected to provide this service.

We have also increased our Homebound Services to persons with short and long term disabilities.

Community

We continue to provide a meeting space for a variety of community groups as well display space for several community agencies with worthwhile causes that affects us all. Besides providing and distributing information for these causes we have collected clothing for Columbus House and food for the Community Dining Room.

Programming

This year we again, with the support of the Friends of Willoughby Wallace Memorial Library, have been able to offer our monthly book discussions led by Yale Scholar, Mark Schenker. We have also had family and children's programs for children of all ages. On Sundays, we have offered a very successful children's program called "Passports around the World". Each week the children visit another country and learn its customs and history. Thanks to a generous donation from one our patrons, we were able to offer a series of Sunday Lectures given by Mark Schenker. We plan to continue this in the fall of 2008.

We again had a terrific response to our Summer Reading Program with almost 150 children participating. Our most popular event however continues to be our annual Gingerbread House Workshop held in early December. As early as July, our youngest patrons want to "sign up".

Conclusion

The Willoughby Wallace Memorial Library continues to offer the citizens of Branford excellent library services. Our circulation and computer use statistics as well as the number of visitors to the library and attendance at our programs once again demonstrates the vital part the library plays in the our community. Our Library Committee and Staff are committed to providing the highest level of service we can accomplish.

We would like to thank First Selectman, Unk DaRos, The Board of Finance and the RTM for providing us with the means and support to achieve our goals. With the James Blackstone and Willoughby Wallace Memorial Libraries, the citizens of Branford enjoy the very best in Library Services.

Respectfully Submitted,

Susan Donovan, M.L.S.
Library Director



YOUNG PARK COMMISSION

ANNUAL REPORT JULY 1, 2007 – JUNE 30, 2008

In 1971 the Alden Young family gave the town forty-five acres in Pine Orchard to establish this park. Designed primarily for passive recreational activities, Young Park attracts a varied range of visitors during all seasons of the year.

At the entrance of the Park on Blackstone Avenue, there is a small lake bordered by a large, grassy field – ideal for activities like impromptu athletic games, group picnics, Frisbee-playing, and kite-flying. Occasionally, the field is made available to organized groups for activities like practice sessions for the Youth Football League, Bikeathons for various charities or the annual Dog Frisbee Contest. In a far corner of the field is a softball diamond, which is maintained by the Branford Recreation Department.

Across the lake from the entrance is a wooded highland with trails that are much used by walkers, joggers, horseback riders, and cross-country skiers. There is also in the park an upland meadow and two large areas of inland wetlands. Here, bird watching is a popular spring pastime, especially when resident swans are nesting nearby.

The Nature Trail continues to be a popular feature of the Park. New guide-maps are now available throughout the Town of Branford showing changes in the pathways and plant specimens that have been added. Some forty species of trees, vines, and shrubs are identified.

Thanks to the generosity of Michael Vlock and Karen Pritzker, people can now walk completely around the pond. Michael and Karen bought the property around the south end of Young's Pond and donated it to the Branford Land Trust. As part of the donation, the wall at the old entrance was redesigned and rebuilt to make it more welcoming. Also, the land was cleared of debris, deadwood, and brush and new paths were created. The Young Park Commission will be working closely with the Branford Land Trust to manage the land around the pond. The Commission looks forward to a productive partnership with BLT.

This year, thanks to the generous support of the Board of Finance, we were able to purchase and install two attractive trash containers in the parking lot. The trash containers have significantly improved trash collection and make it easier to keep the park neat and tidy.

Support services for the Park are provided by the Department of Public Works and the Recreation Department. In addition to mowing, Public Works often does specialized jobs for us, such as filling potholes in the parking lot. The Commission is grateful for this essential support. Finally, we wish to express once again our thanks to William Lynehan for his intelligent and energetic handling of his duties as Park Warden, and for unflagging attention to all matters concerning the Park.

Respectfully submitted,

Kenneth Graham, Chairman

Commissioners:

Kenneth Graham, Chairman

Richard Greenalch

John Donegan, President, Pine Orchard Association

Don Erickson

Pamela Roy, Secretary

**Zoning Board of Appeals
Town of Branford
Branford, Ct. 06405**

Annual Report

July 1, 2007 - June 30, 2008

The Branford Zoning Board of Appeals met on the third Tuesday of each month of the fiscal year 2007-2008 to conduct public hearings on applications for variances/exceptions of the Branford Zoning Regulations. All meetings were held at the Branford Senior Center.

A total of 78 applications for variances were heard and \$4,880.00 in fees were collected

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary Leigh Bianchi".

Mary Leigh Bianchi

Clerk, ZBA

TOWN OF BRANFORD, CONNECTICUT

JUNE 30, 2008

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Independent Auditors' Report

Board of Finance
Town of Branford
Branford, Connecticut

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Branford, Connecticut, as of and for the year ended June 30, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Branford, Connecticut, as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2008 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing,

and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Management's discussion and analysis on pages 3 through 10 and budgetary comparison information on pages 43 through 48 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Blum, Shapiro & Company, P.C.

December 23, 2008

TOWN OF BRANFORD, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2008

This discussion and analysis of the Town of Branford, Connecticut's (the Town) financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2008. Please read this MD&A in conjunction with the Town's financial statements, Exhibits I to IX. All amounts in this MD&A are expressed in thousands unless otherwise noted.

FINANCIAL HIGHLIGHTS

- Net assets of our governmental activities increased by \$1,331.
- During the year, the Town had expenses that were \$1,331 less than the \$111,443 generated in tax and other revenues for governmental programs.
- Total cost of all of the Town's programs was \$110,113 with no new programs added this year.
- The General Fund reported a fund balance this year of \$16,929.
- The resources available for appropriation were \$1,388 more than budgeted for the General Fund. Expenditures were kept within spending limits.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The statement of net assets and the statement of activities (Exhibits I and II, respectively) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in Exhibits III to IX. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The analysis of the Town as a whole begins on Exhibits I and II. The statement of net assets and the statement of activities report information about the Town as a whole and about its activities for the current period. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. The Town's net assets, the difference between assets and liabilities, are one way to measure the Town's financial health or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

In the statement of net assets and the statement of activities, the Town reports its activities:

- *Governmental activities* - The Town's basic services are reported here, including education, public safety, public works and highway, parks, recreation and libraries, health and human services, pension and insurance, and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.

Fund Financial Statements

The fund financial statements begin with Exhibit III and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by Charter. However, the Town establishes many other funds to help control and manage financial activities for particular purposes (like the Sewer Assessment Fund) or to show that it is meeting legal responsibilities for using grants and other money (like grants received from the State of Connecticut). The Town's funds are divided into three categories: governmental, proprietary and fiduciary.

- *Governmental funds (Exhibits III and IV)* - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.
- *Proprietary funds (Exhibits V, VI and VII)* - When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net assets and the statement of activities. Internal service funds (a component of proprietary funds) are used to report activities that provide supplies and services for the Town's other programs and activities - such as the Town's Workers' Compensation Fund, Heart and Hypertension Fund and Medical Fund.
- *Fiduciary funds (Exhibits VIII and IX)* - The Town is the trustee, or fiduciary, for its employees' pension plan. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net assets. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's combined net assets increased from a year ago, increasing from \$109,916 to \$111,246. The analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Town's governmental activities.

TABLE 1
NET ASSETS

	Governmental Activities	
	2008	2007
Current assets	\$ 47,418	\$ 41,192
Capital assets, net of accumulated depreciation	133,527	134,085
Total assets	<u>180,945</u>	<u>175,277</u>
Long-term debt outstanding	54,790	59,482
Other liabilities	14,909	5,879
Total liabilities	<u>69,699</u>	<u>65,361</u>
Net Assets:		
Invested in capital assets, net of debt	80,483	80,924
Restricted	254	262
Unrestricted	<u>30,510</u>	<u>28,730</u>
Total Net Assets	\$ <u>111,247</u>	\$ <u>109,916</u>

The Town experienced an increase in net assets of its governmental activities of 1.2% as compared to the prior year. Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - changed from \$28,730 at June 30, 2007 to \$30,510 at the end of this year.

The change in unrestricted governmental net assets was primarily due to the Town's positive results of operations and investments in capital assets.

TABLE 2
CHANGE IN NET ASSETS

	Governmental	
	Activities	
	2008	2007
Revenues:		
Program revenues:		
Charges for services	\$ 9,260	\$ 6,568
Operating grants and contributions	23,022	9,595
Capital grants and contributions	3	113
General revenues:		
Property taxes	74,067	72,042
Grants and contributions not restricted to specific programs	2,678	1,472
Unrestricted investment earnings	1,869	2,138
Other general revenues	544	344
Total revenues	<u>111,443</u>	<u>92,272</u>
Program expenses:		
General government	6,774	4,722
Public safety	10,651	9,196
Public works and highway	11,109	10,541
Parks, recreation and libraries	3,377	2,363
Health and human services	2,612	2,502
Education	65,763	50,314
Pension and insurance	7,924	6,150
Interest debt service	1,902	1,930
Total program expenses	<u>110,113</u>	<u>87,718</u>
Increase in Net Assets	<u>\$ 1,331</u>	<u>\$ 4,554</u>

The Town's total revenues were \$111,443. The total cost of all programs and services was \$110,113. Our analysis which follows considers the operations of governmental activities.

Governmental Activities

The General Fund contributed significantly to the Town's overall increase in net assets. Total revenues were \$1,388 higher than budgeted. Of this amount, \$729 resulted from strong property tax collections that include prior year levies, interest and penalties. Taxes on the current levy exceeded the budget by \$582. Intergovernmental Revenue exceeded budget due to conservative estimates of state assistance and an expectation that principal and interest subsidies from the State's school construction program would be reduced pursuant to audits. Other Income exceeded the budget by \$289 primarily due to demand for recyclable materials.

Expenditures were \$1,353 less than anticipated. The primary factors contributing to the expenditure balance relate to a decline in solid waste activity fees, police extra duty activity coupled with positive developments relating to insurance renewals, which are generally determined after the budget is adopted. In addition, pension costs were lower than anticipated due to unsettled labor contracts. Board of Education expenditures were slightly less than budgeted. Finally, vacancies in various departments produced savings in direct wages.

Table 3 presents the cost of each of the Town's five largest programs - police, fire, public works, education, and parks and recreation - as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

TABLE 3
GOVERNMENTAL ACTIVITIES

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
General government	\$ 6,774	\$ 4,722	\$ 5,308	\$ 3,283
Public safety	10,651	9,196	8,813	7,510
Public works and highway	11,109	10,541	6,987	8,742
Parks, recreation and libraries	3,377	2,363	3,030	1,939
Health and human services	2,612	2,502	1,029	987
Education	65,763	50,314	43,398	41,478
Pension and insurance	7,924	6,150	7,554	5,780
Interest and debt service	1,902	1,930	1,709	1722
Total	<u>\$ 110,113</u>	<u>\$ 87,718</u>	<u>\$ 77,827</u>	<u>\$ 71,441</u>

TOWN FUNDS FINANCIAL ANALYSIS

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet - Exhibit III) reported a combined fund balance of \$21,499, which is a decrease from last year's total of \$23,305. The primary reason for the decrease relates to the issuance of bond anticipation notes coupled with an increase in temporary notes issued to fund clean water fund projects.

General Fund Budgetary Highlights

The Town's general fund expenditures plus encumbrances totaled \$85,362. Unexpended appropriations in public safety, public works, education and pension and insurance coupled with smaller unexpended balances from other areas produced a favorable variance of \$1,353. During the year, the Town was able to appropriate an additional \$372,454 to fund the purchase of a new financial system and for architectural services associated with proposed renovations to the James Blackstone Memorial Library. Revenues totaled \$85,731 and as stated earlier this amount reflects strong tax collections and favorable intergovernmental results.

The Town's General Fund balance of \$16,929 reported on Exhibit III differs from the General Fund's budgetary fund balance of \$16,488. This is principally because budgetary fund balance does not include \$441 of outstanding encumbrances at year end which are reported as expenditures for budgetary purposes.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2008, the Town had \$133,527 invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment - Table 4. This amount represents a net decrease (including additions and deductions) of \$558 or less than 1%, over last year.

TABLE 4
CAPITAL ASSETS AT YEAR-END (Net of Depreciation)

	Governmental Activities	
	2008	2007
Land	\$ 12,864	\$ 12,712
Land improvements	811	773
Buildings	75,451	76,930
Machinery and equipment	8,534	9,053
Construction in progress	3,803	953
Infrastructure	32,064	33,664
Total	<u>\$ 133,527</u>	<u>\$ 134,085</u>

The Town has implemented the provisions of the GASB Statement No. 34 which require the reporting of infrastructure assets acquired prior to July 1, 2002.

The Town's fiscal-year 2008-09 budget as adopted does not contemplate any major additions to capital assets. However, the Town anticipates authorizing notes during the 2008-09 fiscal year for litigation associated with the Tabor Drive acquisition and for improvements to Blackstone Library. In addition, expenditures for improvements to the wastewater collection system will move from the construction in progress category to the building, equipment and infrastructure categories. More detailed information about the Town's capital assets is presented in Note 1 and Note 5 to the financial statements.

Long-Term Debt

At June 30, 2008, the Town had \$45,854 in bonds and notes outstanding versus \$52,449 last year - a decrease of \$6,595 or 12.6%. The Town anticipates that this reduction will provide the added debt capacity for future capital projects and for future liabilities resulting from judgments.

The Town's general obligation bond rating from Moody's Investor Services, a national rating agency, increased from Aa3 to Aa2, and represents the second rating increase from Moody's since 2001. The Town's rating from Standard & Poor's remained AA+ after an increase in FY 2005. The State limits the amount of general obligation debt that cities can issue based on a formula determined under State Statutes based on type of debt and tax base. The Town's outstanding general obligation debt is significantly below this state-imposed limit of \$509 million.

Other obligations include accrued vacation pay and sick leave. More detailed information about the Town's long-term liabilities is presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's elected and appointed officials considered many factors when adopting the fiscal-year 2008-2009 budget and corresponding tax rates. Town officials confronted a number of challenges while formulating the budget, including, but not limited to, the uncertainty with regard to State assistance and a continued shift in the tax burden to residential property owners exacerbated by the past revaluations, increasing energy costs and tax appeals. Town officials were also acutely aware that property owners were faced with increasing costs for gasoline and food. In addition, the Board increased the amount to be appropriated from fund balance in an effort to provide a form of tax relief in response to deteriorating economic conditions. Faced with these challenges, Town officials felt compelled to mitigate the increase in the Town's tax requirements. In developing the budget, the Town established the following budget guidelines that provided the rationale for many of the budgetary decisions: maintain the current level of existing services while refraining from adding new programs; fund current and future liabilities; preserve the undesignated fund balance; continue to invest in new vehicles and equipment to ensure continued service delivery; preserve the Town's investment in its properties and buildings; and to continue to fund many capital items on a pay-as-you-go basis so as to limit the amount of outstanding debt.

As a result of these efforts and adherence to the above guidelines, Branford adopted a General Fund budget of \$88,401,229 for 2008-2009 which represents an increase of \$1.6 million or 1.9% as compared to the 2007-2008 amended budget. Increased property taxes (benefiting from the 2008 tax rate increases and increases in assessed valuations) of \$3,310 will offset a portion of this amount and offset other revenue reductions. The budget also appropriates \$2.7 million from fund balance.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, Town of Branford, P.O. Box 150, and 1019 Main Street, Branford, Connecticut 06405 or visit the Branford's website at www.Branford-ct.gov.

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF NET ASSETS

JUNE 30, 2008

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 31,904,261
Investments	5,112,668
Receivables, net	10,207,178
Inventory	9,226
Prepaid items	184,895
Capital assets not being depreciated	16,667,015
Capital assets being depreciated, net of accumulated depreciation	116,860,117
Total assets	<u>180,945,360</u>
Liabilities:	
Accounts and other payables	3,864,343
Unearned revenue	4,880,871
Bond anticipation notes and notes payable	6,000,059
Other	164,150
Noncurrent liabilities:	
Due within one year	7,337,581
Due in more than one year	47,451,706
Total liabilities	<u>69,698,710</u>
Net Assets:	
Invested in capital assets, net of related debt	80,482,659
Restricted for Trusts:	
Expendable	153,884
Nonexpendable	100,420
Unrestricted	<u>30,509,687</u>
Total Net Assets	<u>\$ 111,246,650</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2008

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 6,774,439	\$ 1,460,133	\$ 6,646	\$	\$ (5,307,660)
Public safety	10,651,476	1,594,092	244,841		(8,812,543)
Public works and highway	11,108,648	3,576,547	544,901		(6,987,200)
Parks, recreation and libraries	3,377,159	338,919	8,175		(3,030,065)
Health and human services	2,612,209	499,212	1,083,508		(1,029,489)
Education	65,762,745	1,421,158	20,941,222	2,765	(43,397,600)
Pension and insurance	7,924,023	370,232			(7,553,791)
Interest and debt service	1,901,899		192,906		(1,708,993)
Total	\$ 110,112,598	\$ 9,260,293	\$ 23,022,199	\$ 2,765	(77,827,341)
General revenues:					
Property taxes					74,067,325
Grants and contributions not restricted to specific programs					2,677,522
Unrestricted investment earnings					1,869,266
Miscellaneous					380,619
Contributed assets					163,200
Total general revenues					79,157,932
Change in net assets					1,330,591
Net Assets at Beginning of Year					109,916,059
Net Assets at End of Year					\$ 111,246,650

The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2008

	<u>General</u>	<u>Capital Projects</u>	<u>Sewer Assessment</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 19,976,547	\$ 390,019	\$ 1,661,275	\$ 7,453,381	\$ 29,481,222
Investments	4,967,168			145,500	5,112,668
Receivables, net	7,704,761	5,257	1,003,039	1,486,369	10,199,426
Due from other funds	272,388	2,346,013		481,746	3,100,147
Inventories				9,226	9,226
Prepaid items	28,339				28,339
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>32,949,203</u>	\$ <u>2,741,289</u>	\$ <u>2,664,314</u>	\$ <u>9,576,222</u>	\$ <u>47,931,028</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts and other payables	\$ 1,997,395	\$ 1,150,359	\$ 3	\$ 497,859	\$ 3,645,616
Due to other funds	2,367,287	480,000	213,617	58,771	3,119,675
Deferred revenue	11,491,708		1,003,039	1,007,600	13,502,347
Bond anticipation notes and notes payable		6,000,059			6,000,059
Other	164,150				164,150
Total liabilities	<u>16,020,540</u>	<u>7,630,418</u>	<u>1,216,659</u>	<u>1,564,230</u>	<u>26,431,847</u>
Fund balances:					
Reserved	440,505	610,731		147,593	1,198,829
Unreserved, reported in:					
General Fund	16,488,158				16,488,158
Special Revenue Funds			1,447,655	7,710,515	9,158,170
Capital Project Funds		(5,499,860)			(5,499,860)
Permanent Funds				153,884	153,884
Total fund balances	<u>16,928,663</u>	<u>(4,889,129)</u>	<u>1,447,655</u>	<u>8,011,992</u>	<u>21,499,181</u>
Total Liabilities and Fund Balances	\$ <u>32,949,203</u>	\$ <u>2,741,289</u>	\$ <u>2,664,314</u>	\$ <u>9,576,222</u>	\$ <u>47,931,028</u>

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT

BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)

JUNE 30, 2008

Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Assets:

Amounts reported for governmental activities in the statement of net assets (Exhibit I) are
different because of the following:

Fund balances - total governmental funds	\$ 21,499,181
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Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds:

Governmental capital assets	\$ 221,980,564	
Less accumulated depreciation	(88,453,432)	
Net capital assets		133,527,132

Other long-term assets are not available to pay for current-period
expenditures and, therefore, are not recorded in the funds:

Net pension asset	156,556
Property tax receivables greater than 60 days	1,514,096
Interest receivable on property taxes	1,047,271
Assessments receivable	1,038,556
Housing loans receivable	544,847
Receivable from the state for school construction projects	4,476,706

Internal service funds are used by management to charge the costs of
risk management to individual funds. The assets and liabilities of
the internal service funds are reported with governmental activities
in the statement of net assets.

847,934

Long-term liabilities, including bonds payable, are not due and payable
in the current period and, therefore, are not reported in the funds:

Bonds and notes payable	(45,854,224)
Interest payable on bonds and notes	(201,538)
Compensated absences	(4,851,677)
Capital lease	(1,499,821)
Deferred charges on refunding	309,631
Landfill	(1,308,000)

Net Assets of Governmental Activities (Exhibit I)	\$ <u>111,246,650</u>
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The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2007

	General	Capital Projects	Sewer Assessment	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 74,049,248	\$	\$	\$	\$ 74,049,248
Assessments and interest			448,160	2,740,521	3,188,681
Intergovernmental	21,920,852	10,152		4,397,323	26,328,327
Charges for services	3,403,921	35,184		2,254,459	5,693,564
Income on investments	1,465,733		46,443	222,880	1,735,056
Miscellaneous	1,102,307	26,156		224,417	1,352,880
Total revenues	<u>101,942,061</u>	<u>71,492</u>	<u>494,603</u>	<u>9,839,600</u>	<u>112,347,756</u>
Expenditures:					
Current:					
General government	4,254,866			24,285	4,279,151
Public safety	9,209,994			336,774	9,546,768
Public works and highway	4,882,487		6,325	2,266,343	7,155,155
Parks, recreation and libraries	2,045,021			368,651	2,413,672
Health and human services	1,491,270			1,086,640	2,577,910
Education	60,571,587			4,001,818	64,573,405
Pension and insurance	7,184,818				7,184,818
Capital outlay		8,791,138			8,791,138
Debt service	8,148,690		226,525	58,022	8,433,237
Total expenditures	<u>97,788,733</u>	<u>8,791,138</u>	<u>232,850</u>	<u>8,142,533</u>	<u>114,955,254</u>
Excess (Deficiency) of Revenues over Expenditures	<u>4,153,328</u>	<u>(8,719,646)</u>	<u>261,753</u>	<u>1,697,067</u>	<u>(2,607,498)</u>
Other Financing Sources (Uses):					
Transfers in	365,000	2,965,774		1,543,895	4,874,669
Transfers out	(4,204,669)			(670,000)	(4,874,669)
Proceeds from capital lease		901,600			901,600
Total other financing sources (uses)	<u>(3,839,669)</u>	<u>3,867,374</u>	<u>-</u>	<u>873,895</u>	<u>901,600</u>
Net Change in Fund Balances	313,659	(4,852,272)	261,753	2,570,962	(1,705,898)
Fund Balances at Beginning of Year	<u>16,615,004</u>	<u>(36,857)</u>	<u>1,185,902</u>	<u>5,441,030</u>	<u>23,205,079</u>
Fund Balances at End of Year	<u>\$ 16,928,663</u>	<u>\$ (4,889,129)</u>	<u>\$ 1,447,655</u>	<u>\$ 8,011,992</u>	<u>\$ 21,499,181</u>

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2008

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund

Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Net change in fund balances - total governmental funds (Exhibit IV)	\$ (1,705,898)
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Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	4,064,159
Depreciation expense	(4,737,747)

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	163,200
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The statement of activities reports losses arising from the trade-in of existing capital assets to acquire new capital assets. Conversely, governmental funds do not report any gain or loss on a trade-in of capital assets.	(47,540)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

School building grant receipts	(900,076)
Property tax receivable-accrual basis change	14,929
Property tax interest and lien revenue -accrual basis change	3,147
Sewer assessment receivable-accrual basis change	(240,276)
Housing loans receivable	(46,526)
Net pension asset	20,675

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond and note principal payments	6,595,140
Capital lease payments	113,662
Capital lease financing	(901,600)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Compensated absences	(707,119)
Accrued interest	25,047
Amortization of deferred charge on refunding	(86,034)
Termination benefits	402,794
Landfill post closure care	(40,500)

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities.	<u>(658,846)</u>
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Change in Net Assets of Governmental Activities (Exhibit II)	<u>\$ 1,330,591</u>
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The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2008

	Governmental Activities
	Internal Service Funds
Assets:	
Cash and cash equivalents	\$ 2,423,039
Accounts receivable	7,752
Due from other funds	<u>19,528</u>
Total assets	<u>2,450,319</u>
Liabilities:	
Accounts and other payables	17,189
Risk management claims	<u>1,585,196</u>
Total liabilities	<u>1,602,385</u>
Net Assets:	
Unrestricted	<u><u>\$ 847,934</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2008

	Governmental Activities
	Internal Service Funds
Operating Revenues:	
Contributions for benefits	\$ 2,906,006
Other	83,195
Total contributions	<u>2,989,201</u>
Operating Expenses:	
Benefit claims	3,570,610
Claims administration	178,471
Total operating expenses	<u>3,749,081</u>
Operating Loss	(759,880)
Nonoperating Revenue:	
Income on investments	<u>101,034</u>
Change in Net Assets	(658,846)
Net Assets at Beginning of Year	<u>1,506,780</u>
Net Assets at End of Year	<u><u>\$ 847,934</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Governmental Activities Internal Service Funds</u>
Cash Flows from Operating Activities:	
Cash received from operating funds	\$ 3,145,314
Cash payments to providers of benefits and administration	<u>(3,062,761)</u>
Net cash provided by operating activities	82,553
Cash Flows from Investing Activities:	
Income on investments	<u>101,034</u>
Net Increase in Cash and Cash Equivalents	183,587
Cash and Cash Equivalents at Beginning of Year	<u>2,239,452</u>
Cash and Cash Equivalents at End of Year	\$ <u><u>2,423,039</u></u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:	
Operating loss	\$ (759,880)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Change in assets and liabilities:	
(Increase) decrease in receivables	156,113
Increase (decrease) in accounts payable	<u>686,320</u>
Net Cash Provided by Operating Activities	\$ <u><u>82,553</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2008

	Pension Trust Fund	Agency Funds
Assets:		
Cash and cash equivalents	\$ 328	\$ 1,544,641
Investments	<u>14,202,846</u>	<u>393,233</u>
Total assets	<u>14,203,174</u>	<u>\$ 1,937,874</u>
Liabilities:		
Due to students and others	<u></u>	<u>\$ 1,937,874</u>
Total liabilities	<u>-</u>	<u>\$ 1,937,874</u>
Net Assets:		
Held in Trust for Pension Benefits	<u>\$ 14,203,174</u>	

The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND

FOR THE YEAR ENDED JUNE 30, 2008

Additions:

Contributions:

Employer	\$ 802,960
Plan members	207,246
Total contributions	<u>1,010,206</u>

Investment income:

Net depreciation in fair value of investments	(803,752)
Interest and dividends	<u>550,051</u>

Net investment loss	<u>(253,701)</u>
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Total additions	<u>756,505</u>
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Deductions:

Benefits	699,757
Administration	<u>63,475</u>

Total deductions	<u>763,232</u>
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Net Decrease	(6,727)
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Net Assets Held in Trust for Pension Benefits, Beginning of Year	<u>14,209,901</u>
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Net Assets Held in Trust for Pension Benefits, End of Year	<u><u>\$ 14,203,174</u></u>
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The accompanying notes are an integral part of the financial statements

TOWN OF BRANFORD, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Branford (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The Town is incorporated under the provisions of the Statutes of the State of Connecticut. The Town operates under a Representative Town Meeting/Board of Selectmen form of Government and provides the following services as authorized by its Charter: Administrative, Public Safety, Public Works, Health and Welfare, Recreation, Libraries, Education and Public Improvements.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various funds included in the financial statements are described below:

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed.

The *General Fund* is the primary operating fund of the Town. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for service and interest income.

Special Revenue Funds account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.

Capital Project Funds account for all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds.

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. These funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. The following are the Town's proprietary funds:

Internal Service Funds account for the financing of goods or services provided by one department to other departments or agencies of the Town on a cost-reimbursement basis. The Workers' Compensation Fund, the Heart and Hypertension Fund and the Medical Fund are the Town's internal service funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations and other governments. Fiduciary funds are not included in the government-wide statements. The fiduciary funds are as follows:

Pension Trust Fund accounts for the Branford Retirement System.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The Capital Projects Fund is used to account for the financial resources for the acquisition and construction of major capital facilities.

The Sewer Assessment Fund is used to account for the financial resources related to the sewer assessment projects.

Additionally, the Town reports the following fund types:

The Internal Service Fund accounts for the self insured activities of the Town.

The Pension Trust Fund accounts for the activities of the Branford Retirement System, which accumulates resources for pension benefit payments to qualified Town employees.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between certain Town's functions because the elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include property taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's internal service funds are charges to customers for benefits. Operating expenses for the internal service fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and certain other investments as described in Note 3.

Investments for the Town are reported at fair value.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” All trade and property tax receivables are shown net of an allowance for uncollectibles. Allowances for uncollectibles are computed based on historical data.

Property taxes are assessed as of October 1 and billed the following July. Property taxes are payable in two installments on July 1 and January 1. Automobile levies and amounts under \$100 are due in one installment. Motor vehicle supplemental bills are payable on January 1. Payments not received within one month after the due date become delinquent, with interest charged at the rate of 1-1/2% per month. Assessments for real and personal property, excluding motor vehicles, are computed at 70% of the market value. Unpaid balances at June 30 are lienied. An amount of \$513,617 has been established as an allowance for uncollectible taxes. At June 30, 2008, this represents 22.99% of all property taxes receivable.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	45
Land improvements	20
Infrastructure	20-60
Vehicles	6-12
Office equipment	7-10
Computer equipment	5-7

H. Compensated Absences

Unused sick leave may be accumulated for certain employees up to a limit ranging from 50 to 225 days, depending upon the contracts in force, for each department in the Town until termination, retirement or death, at which time payments will be made. The liability is reported in the government-wide statement of net assets. Payments at termination are charged to the General Fund.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any significant applicable bond premium or discount. Significant bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

A budget for the General Fund and certain Special Revenue Funds are authorized annually by the Town. The Board of Finance recommends and the Representative Town Meeting (RTM) approves the budget.

The Town adheres to the following procedures in establishing the budgetary data reported in the financial statements for the General Fund and specific Special Revenue Funds (Sewer Assessment, Water Assessment, Open Space Fund, Board of Education Program Fund and Day Care). As required by Town Charter, the Board of Finance holds a public hearing to review and discuss the proposed annual Town budget no later than two weeks before the Annual Budget Meeting of the RTM. The Board of Finance then recommends and submits a formal annual appropriations budget to the RTM. The RTM must take action on the adoption of the appropriations recommended by the Board of Finance at the Annual Budget Meeting, which must be held no later than the Friday following the second Tuesday of May. Thereafter, but no later than June 1, the Board of Finance shall determine the rate of taxation for the ensuing fiscal year.

The legal level of control (the level at which expenditures may not legally exceed appropriations) is at the line item level for all budgeted funds. The Board of Finance, upon the request of individual departments, offices or agencies, may approve and must recommend all transfers to the RTM. No recommended transfer by the Board of Finance shall be effective unless approved by the RTM. There were supplemental appropriations of \$1,639,729 of this year; \$1,267,275 resulted from revised revenues, the remaining \$372,454 were appropriations from fund balance.

All unencumbered appropriations lapse at year-end except for those in the Capital Projects Fund. Appropriations for these funds are continued until completion of the applicable projects, which often last more than one fiscal year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. Deficit Fund Balance

The Capital Projects Fund had a deficit fund balance of \$4,889,129. The Small Cities Fund had a deficit fund balance of \$28,581. The Heart and Hypertension Fund had a deficit of \$447,727. These deficits will be funded by future transfers, grants or permanent financing.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a “qualified public depository” as defined by Statute, or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an “out of state bank,” as defined by the Statutes, which is not a “qualified public depository.”

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds does not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF) and the State Tax Exempt Proceeds Fund (TEPF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer’s Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

A. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents at June 30, 2008:

Deposits:	
Demand accounts	\$ 4,415,250
Certificates of deposit	9,935,336
Money market accounts	<u>6,938,533</u>
Total deposits	21,289,119
Petty cash accounts	900
Cash equivalents:	
State Tax Exempt Proceeds Fund (TEPF)	3,786
State Short-Term Investment Fund (STIF)	10,318,514
MBIA, Inc. - Cooperative Liquid Assets Securities System (CLASS)	<u>1,836,912</u>
 Total Cash and Cash Equivalents	 \$ <u>33,449,231</u>

Deposits

At June 30, 2008, the carrying amount of the Town deposits was \$21,289,119, and the bank balance was \$23,811,840.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. Of the June 30, 2008 bank balance, \$1,190,941 was covered by federal depository insurance. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. A minimum of \$8,181,930, based on June 30, 2008 deposits, was collateralized (collateral held by the pledging bank's trust department is not in the Town's name). The balance of deposits of \$14,438,969 was uninsured and uncollateralized.

Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2008, the Town's cash equivalents amounted to \$12,159,212. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations:

	<u>Standard and Poor's</u>	<u>Moody's Investor Service</u>	<u>Fitch Ratings</u>
State Short-Term Investment Fund (STIF)	AAAm		
State Tax Exempt Proceeds Fund*			
MBIA, Inc. - Cooperative Liquid Assets Securities System (CLASS)	AA	Aaa	AAA

*Not rated

B. Investments

Investments as of June 30, 2008 in all funds are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Interest-bearing investments:		
Corporate bonds	\$ 3,850,103	5.11
U.S. government obligations	515,148	10.22
Other debt securities	6,636,400	26.04
Other investments:		
Common stock	95,467	
Repurchase agreements	1,000,000	
Police Pension Fund and Volunteer Firemen's Pension:		
Open ended mutual funds and exchange traded funds	<u>7,611,629</u>	
Total	<u>\$ 19,708,747</u>	

Portfolio weighted average maturity for interest bearing investments

13.42

Interest Rate Risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Investments - As indicated above, State Statutes limit the investment options of cities and towns. The Town has no investment policy that would further limit its investment choices. The following table provides a summary of the Town's investments (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Fair Value</u>	<u>Standard and Poor's</u>
Corporate bonds	\$ 293,081	AAA
	363,739	AA
	1,047,096	AA-
	975,891	A+
	1,170,295	A
Other debt securities	2,669,232	AAA
Repurchase agreements	1,000,000	AAA

Concentration of Credit Risk - The Town's investment policy does not allow for an investment in any one private corporation debt issuer that is in excess of 5% of the Town's total investments.

Custodial Credit Risk - Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2008, the Town had uninsured and unregistered securities held by the counterparty, or by its trust department or agent valued at \$11,097,118 that were not in the Town's name.

4. RECEIVABLES

Receivables as of year end for the Town's individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Capital Projects</u>	<u>Sewer Assessments</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:					
Interest	\$ 1,044,124	\$	\$	\$	\$ 1,044,124
Taxes	2,233,634				2,233,634
Accounts	463,428	5,257		39,000	507,685
Special assessments			1,003,039	688,222	1,691,261
Intergovernmental	4,477,192			222,052	4,699,244
Loans				544,847	544,847
Gross receivables	<u>8,218,378</u>	<u>5,257</u>	<u>1,003,039</u>	<u>1,494,121</u>	<u>10,720,795</u>
Less allowance for uncollectibles	<u>(513,617)</u>				<u>(513,617)</u>
Net Total Receivables	<u>\$ 7,704,761</u>	<u>\$ 5,257</u>	<u>\$ 1,003,039</u>	<u>\$ 1,494,121</u>	<u>\$ 10,207,178</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable	\$ 1,514,096	\$
Accrued interest	1,047,271	
Special assessments not yet due	1,038,556	
Grant drawdowns and unearned fees		850,283
School building grants	4,476,706	
Housing loans	544,847	
Advance tax collections and over collections		<u>4,030,588</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$ 8,621,476</u>	<u>\$ 4,880,871</u>

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 12,711,669	\$ 152,500	\$	\$ 12,864,169
Construction in progress	<u>952,787</u>	<u>2,850,059</u>		<u>3,802,846</u>
Total capital assets not being depreciated	<u>13,664,456</u>	<u>3,002,559</u>	<u>-</u>	<u>16,667,015</u>
Capital assets being depreciated:				
Buildings and improvements	99,453,294	479,862		99,933,156
Improvements other than buildings	1,265,851	90,744		1,356,595
Machinery and equipment	19,580,512	630,994	(154,929)	20,056,577
Infrastructure	<u>83,944,021</u>	<u>23,200</u>		<u>83,967,221</u>
Total capital assets being depreciated	<u>204,243,678</u>	<u>1,224,800</u>	<u>(154,929)</u>	<u>205,313,549</u>
Less accumulated depreciation for:				
Buildings and improvements	22,523,375	1,959,040		24,482,415
Improvements other than buildings	492,683	53,219		545,902
Machinery and equipment	10,527,680	1,102,060	(107,389)	11,522,351
Infrastructure	<u>50,279,336</u>	<u>1,623,428</u>		<u>51,902,764</u>
Total accumulated depreciation	<u>83,823,074</u>	<u>4,737,747</u>	<u>(107,389)</u>	<u>88,453,432</u>
Total capital assets being depreciated, net	<u>120,420,604</u>	<u>(3,512,947)</u>	<u>(47,540)</u>	<u>116,860,117</u>
Governmental Activities Capital Assets, Net	<u>\$ 134,085,060</u>	<u>\$ (510,388)</u>	<u>\$ (47,540)</u>	<u>\$ 133,527,132</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 130,745
Public safety	442,745
Public works	2,716,660
Parks, recreation and libraries	46,178
Health and welfare	34,285
Education	<u>1,367,134</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 4,737,747</u>

Construction Commitments

The Town has active construction projects as of June 30, 2008. The projects include the following:

<u>Project</u>	<u>Appropriation</u>	<u>Cumulative Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
High School Renovations	\$ 26,577,000	\$ 26,563,828	\$	\$ 13,172
Trolley Trail	51,329	49,402		1,927
Ambulance Fund	649,422	641,321		8,101
Fire Apparatus Fund	2,065,180	1,681,019		384,161
Town Hall Renovation	3,615,000	3,613,024		1,976
Tabor Drive Acquisition	4,950,000	4,275,412	161,564	513,024
EPA Consent Decree	9,520,000	7,074,098	127,736	2,318,166
School Roofs	500,000	484,533		15,467
Branford High School Track	400,000	369,199		30,801
Queach Property Acquisition	3,795,000	3,795,000		-
DPW Apparatus	510,000	344,384		165,616
2006 Capital Projects	2,591,951	2,319,495	82,290	190,166
2007 Capital Projects	3,098,200	2,491,516	31,438	575,246
2008 Capital Projects	2,975,774	2,077,753	376,645	521,376
Blackstone Library Exterior Renovations	1,095,000	813,253	213,763	67,984
WIS Roof & Window Replacement	2,100,000			2,100,000
BOE TriGeneration Project	1,021,600	901,600		120,000

6. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2008 are as follows:

<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$ 1,746
Internal Service Fund	General Fund	19,528
Capital Project Fund	General Fund	2,346,013
General Fund	Nonmajor Governmental Funds	58,771
General Fund	Sewer Fund	213,617
Nonmajor Governmental Funds	Capital Project Fund	480,000
Total		<u>\$ 3,119,675</u>

All interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances.

Interfund transfers:

	Transfers In			
	General Fund	Capital Projects	Nonmajor Governmental	Total
Transfers out:				
General Fund	\$	\$	\$	\$
Sewer Utility	365,000	2,660,774 305,000	1,543,895	4,204,669 670,000
Total Transfers In	\$ 365,000	\$ 2,965,774	\$ 1,543,895	\$ 4,874,669

All transfers represent routine transactions that occur annually to move resources from one fund to another.

7. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2008, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 28,860,000	\$	\$ 4,065,000	\$ 24,795,000	\$ 4,975,936
Clean water notes	23,589,364		2,530,140	21,059,224	1,224,282
Less deferred amount refunding bonds	(395,665)		(86,034)	(309,631)	
Total bonds and notes payable	52,053,699		6,509,106	45,544,593	6,200,218
Landfill closure	1,267,500	40,500		1,308,000	124,600
Compensated absences	4,144,558	724,454	17,335	4,851,677	96,602
Risk management claims	901,089	684,107		1,585,196	649,930
Capital leases	711,883	901,600	113,662	1,499,821	266,231
Termination benefits	402,794		402,794	-	
Total Governmental Activities Long-Term Liabilities	\$ 59,481,523	\$ 2,350,661	\$ 7,042,897	\$ 54,789,287	\$ 7,337,581

A schedule of bonds and notes outstanding at June 30, 2008 is presented below:

	Balance July 1, 2007	Issued	Retired	Balance June 30, 2008
General Obligation:				
School, 4.0-5.0%, mature in 2008	\$ 397,000	\$	\$ 397,000	\$ -
School, 5.9-7.9%, mature in 2009	409,000		205,000	204,000
School, 4.5-6.25%, mature in 2017	800,000		800,000	-
School, 4.0-5.0%, mature in 2019	6,280,000		753,000	5,527,000
School, 2.0-4.1%, mature in 2015	7,515,000		325,000	7,190,000
Public improvement, 4.0-5.0%, mature in 2008	87,000		87,000	-
Public improvement, 5.9-7.9%, mature in 2009	235,000		120,000	115,000
Public improvement, 4.0-5.0%, mature in 2019	5,225,000		557,000	4,668,000
Public improvement, 3.375-5.0%, mature in 2022	3,450,000		225,000	3,225,000
Public improvement sewer, 3.375- 5.0% mature in 2016	250,000		50,000	200,000
Public improvement sewer, 4.0- 5.0%, mature in 2019	3,645,000		300,000	3,345,000
Special Assessment:				
Sewer, 4.0-5.0%, mature in 2008	26,000		26,000	-
Sewer, 5.9-7.9%, mature in 2009	356,000		175,000	181,000
Water, 4.0-5.0%, mature in 2008	10,000		10,000	-
Water, 6.8-7.5%, mature in 2012	<u>175,000</u>		<u>35,000</u>	<u>140,000</u>
Total bonds	28,860,000	-	4,065,000	24,795,000
State of Connecticut, CWF, 2%,				
mature in 2013	89,784		14665	75,119
State of Connecticut, CWF, 2%, mature in 2019	809,454		64812	744,642
State of Connecticut, CWF, 2%, mature in 2022	16,610,676		2195775	14,414,901
State of Connecticut, CWF, 2% mature in 2027	<u>6,079,450</u>		<u>254888</u>	<u>5,824,562</u>
Total Bonds and Notes	<u>\$ 52,449,364</u>	<u>\$ -</u>	<u>\$ 6,595,140</u>	<u>\$ 45,854,224</u>

In prior years, the Town has defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provided for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Town's financial statements. At June 30, 2008, \$7,200,000 of bonds outstanding are considered defeased.

The following is a summary of debt maturities for repayment of bonds and notes:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 4,699,282	\$ 1,500,936	\$ 6,200,218
2010	4,223,994	1,316,057	5,540,051
2011	4,299,204	1,167,774	5,466,978
2012	4,414,923	1,022,137	5,437,060
2013	4,644,564	877,937	5,522,501
2014-2018	15,256,093	2,130,390	17,386,483
2019-2023	6,994,563	460,349	7,454,912
2024-2027	1,321,601	50,155	1,371,756
Total	<u>\$ 45,854,224</u>	<u>\$ 8,525,735</u>	<u>\$ 54,379,959</u>

Clean Water Fund Notes

The Town is currently participating in a Capital Project (Wastewater Design Project) under the State of Connecticut Clean Water Fund established in accordance with Section 22a-477 of the General Statutes of Connecticut. The Clean Water Fund is administered by the State Department of Environmental Protection and provides grant and loan funds to municipalities for “eligible water quality project costs.” The Town did not permanently finance any notes this fiscal year. The Town received temporary notes of \$2,109,853 during the current fiscal year. The balance of temporary notes outstanding is \$2,270,059 as of June 30, 2008. The notes will be converted to permanent financing in the future. The notes carry an interest rate of 2%.

General Obligation Bonds and Notes

All bonds and notes are classified as general obligations of the Town.

Bond Anticipation Notes

The Town has outstanding bond anticipation notes of \$3,730,000 as of June 30, 2008. The notes carry an interest rate of 3.25% and mature on September 10, 2008.

Bonds Authorized Unissued

The Town had bonds authorized unissued for various projects as follows:

<u>Project</u>	<u>Authorization</u>	<u>Bonds Previously Issued and Paydowns</u>	<u>Bonds Authorized Unissued</u>
Bender Property	\$ 2,100,000	\$ 1,000,000	\$ 1,100,000
Tabor Drive	4,950,000	2,500,000	2,450,000
EPA Consent Fund	9,520,000	6,823,287	2,696,713
School Roof	500,000	300,000	200,000
WIS roof and windows	2,100,000		2,100,000
Blackstone library	1,095,000		1,095,000
Queach Property	3,795,000		3,795,000

The Town's indebtedness does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule:

Category	(In Thousands)		
	Debt Limit	Indebtedness*	Balance
General purpose	\$ 168,545	\$ 16,448	\$ 152,097
Schools	337,090	8,644**	328,446
Sewers	280,908	27,482	253,426
Urban renewal	243,454		243,454
Pension deficit	224,727		224,727

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or \$524,363.

* Includes bonds authorized unissued (\$11,337) and excludes water bonds outstanding of \$140.

** Total school indebtedness has been reduced by State of Connecticut Building Grants commitments of \$4,477.

8. RISK MANAGEMENT

The Town is exposed to various risks of loss related including torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town generally obtains commercial insurance for these risks, but, as of July 1, 2000, has chosen to retain the risks for workers' compensation claims. The Town's claims for risks covered by insurance have not exceeded covered losses during the past three years.

The Workers' Compensation Internal Service Fund is utilized to report the self-insurance activity. Berkley Administrators of Connecticut administers the plan, for which the Town pays a fee. The Town's general government and the Board of Education, contribute based on estimates using historical data. The Town covers all claims up to \$500,000 per employee per year with a stop-loss policy covering amounts exceeding the limit.

The claims liability of \$738,231 reported in the Internal Service Fund at June 30, 2008 is based on the Government Accounting Standards Board Statement No. 10, which requires that a liability for estimated claims incurred but not reported be recorded. Changes in the claims liability were as follows for the last two years:

	Liability July 1,	Current Year Claims and Changes in Estimates	Claim Payments	Liability June 30,
2007-08	\$ 653,033	\$ 1,103,062	\$ 1,017,864	\$ 738,231
2006-07	776,989	851,775	975,731	653,033

The Heart and Hypertension Fund was established to account for the self insured activities of the Town related to heart and hypertension claims. The claims liability of \$757,829 at June 30, 2008 is based on the Government Accounting Standards Board Statement No. 10, which requires that a liability for estimated claims incurred but not reported be recorded. Changes in the claims liability are as follows:

		Liability	Current Year	Claim	Liability
		July 1,	Claims	Payments	June 30,
			and Changes		
			in Estimates		
2007-08	\$	200,567	\$ 795,857	\$ 238,595	\$ 757,829
2006-07		266,644	85,645	151,722	200,567

The Town created the Medical Self-Insurance Fund at the end of 2006. The fund will be used to pay claims for prescription drug costs and dental benefits. The claims liability of \$89,136 at June 30, 2008 is based on the Government Accounting Standards Board Statement No. 10, which requires that a liability for estimated claims incurred but not reported be recorded. Changes in the claims liability are as follows:

		Liability	Current Year	Claim	Liability
		July 1,	Claims	Payments	June 30,
			and Changes		
			in Estimates		
2007-08	\$	47,489	\$ 1,671,691	\$ 1,630,044	\$ 89,136
2006-07		-	1,639,333	1,591,844	47,489

9. BULKY WASTE LANDFILL

The Town Landfill at the intersection of Tabor Drive and Marshall Road no longer accepts municipal solid waste, yet continues to accept bulky waste from the town transfer station and serves as a Department of Environmental Protection (DEP)-approved site for placement of soils with certain contaminants.

State and federal laws and regulations require the Town to place final cover on the landfill, and each year the Town appropriates funds for the placement of final cover on completed sections. In the 2007/2008 fiscal year, no closure work was undertaken, aside from maintenance activities considered operational, and no money expended except for a small retainage released. The only unclosed section is the working face on the front (north) slope where filling is currently occurring. To date, \$1,066,500 has been appropriated and approximately \$1,203,000 was expended. Approximately 90% of the total area of the landform has had final cover applied.

The Town received a \$400,000 grant from the DEP to cap the top of the landfill, which has all been previously expended. It is anticipated that the placement of bulky waste will continue at the front of the landfill until late in calendar 2010, with closure costs incurred in fiscal 10/11 and 11/12. Annual appropriations will continue to be placed in a special revenue fund for the final cover for this front section when it no longer receives waste. The balance of this account is currently \$291,000. Based upon engineer's estimates, with a 25% escalator for recent fuel increases, it is anticipated that future closure costs will be \$270,000 for total final cover costs of \$1,472,000, including funds already spent, but not including post-closure costs. Improvements to stormwater quality, such as construction of small wetland, might be required as part of the closure activities, and would likely be undertaken by the Town using money from this special revenue account. Therefore, the Town is continuing to fund the account beyond the \$1,472,000 quote above. The Town is required to monitor and maintain the landfill for 30 years after closure. The estimated annual cost for this postclosure activity is \$34,600. These costs will be funded through the General Fund on an annual basis. Regulatory changes or acceleration of the schedule for closure of the landfill may require additional appropriations for the accelerated completion of the installation of final cover.

A 77 acre parcel located north of the active landfill was purchased by the Town through eminent domain in 2004. Routine quarterly testing of wells on this parcel are now included in operating costs and in future monitoring costs.

Summary of Estimated Total Cost of Remaining Closure and Postclosure Care

Final Cover Cost (\$90,000 x 3 fiscal years)	\$ 270,000
Postclosure Care Costs (30 years):	
Inspection and Maintenance of Final Cover (\$15,400 annually)	462,000
Monitoring Program, Groundwater, Methane & Stormwater (\$19,200 annually)	<u>576,000</u>
Total	<u>\$ 1,308,000</u>

10. JOINT VENTURES

Bristol Resource Recovery Facility Operating Committee

The Town is a participant with 13 other cities and towns in a joint venture, the Bristol Resource Recovery Facility Operating Committee (BRRFOC). BRRFOC was created pursuant to an Inter-Community Agreement to exercise certain rights on behalf of contracting municipalities in dealing with the waste to energy plant built by Ogden Martin Systems of Bristol, Inc. (now Covanta Bristol, Inc.). The governing board consists of Town officials appointed by each of the participating municipalities, and assumes all the management decisions. The Town of Branford has an obligation to appropriate funds in amounts necessary to fulfill its obligations created pursuant to the Intercommunity Agreement dated as of August 15, 1985. These obligations deal with guarantees to meet certain tonnage requirements. The Town expenditures to the BRRFOC amounted to \$859,497 this year. General Fund unreserved, undesignated fund balance for fiscal year ended June 30, 2007 as reflected in the BRRFOC's financial statements is \$13.1 million. A complete set of financial statements for BRRFOC can be obtained from the administrative office at 43 Enterprise Drive, Bristol, Connecticut.

Under the Service Agreement, the service fee is an obligation of the Contracting Municipalities to which each has pledged its full faith and credit. Should any Contracting Municipality default in its obligation to pay the service fee, the other Contracting Municipalities shall have an obligation to continue to pay the aggregate service fee. If the Company does not perform its obligations under the service agreement, and Ogden Corporation (now Covanta Bristol, Inc.) fails to perform such obligations pursuant to its guarantee, the Contracting Municipalities have certain rights to terminate the service agreement and, upon termination, would no longer be obligated to pay the service fee.

By special legislation enacted in 2001, Special Act No. 01-10, *An Act to Permit the Bristol Resource Recovery Facility Operating Committee to Finance Projects and Refund Previously Issued Bonds*, the Committee is permitted to finance projects including additions, renovations or improvements to the Facility, recycling facility and similar activities required to provide solid waste and recycling services to the Contracting Communities. The total amount of bonds issued by the Committee and outstanding at any time cannot exceed \$100,000,000.

11. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Police Employees Retirement Plan

A. Plan Description

The Town is the administrator of a single-employer Public Employee Retirement System (PERS) established and administered by the Town to provide pension benefits for its police officers. The PERS is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a Pension Trust Fund.

The Town provides police retirement benefits through a single employer, contributory, defined benefit plan. Under the plan, all regular members of the Police Department are eligible. Participants are 100% vested after five years of service. The retirement benefit is calculated at 2% of the highest annual salary out of the last three years immediately prior to retirement multiplied by up to 33 1/3 years of service. Police officers are required to contribute 6% of their base salaries to the PERS. The Plan provides for automatic post-retirement increases on Retiree Pensions up to a maximum of 66 2/3% of pay. If an employee leaves covered employment before five years of service, accumulated employee contributions and related investment earnings are refunded. Benefits and contributions are established by the Town and may be amended only by the Representative Town Meeting.

At July 1, 2007 (date of latest valuation), PERS membership consisted of:

Retirees, disabled and beneficiaries currently receiving benefits	30
Terminated employees entitled to benefits but not yet receiving them	4
Active plan members	<u>48</u>
Total	<u>82</u>

B. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting: PERS financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which employee services are performed.

Method Used to Value Investments: Investments are reported at fair value. Investment income is recognized as earned. Gains and losses on sales and exchange of investments are recognized on the transaction date. There are no investments in any organization that represent 5% or more of net assets available for benefits.

C. Funding Status and Progress

Police officers are required to contribute 6% of base pay to the PERS. The Town is required to contribute the amounts necessary to finance the coverage for its employees as determined by its actuaries; the contribution rate for the current year was 23.3% of covered payroll.

A change was made in the most recent valuation to reduce the investment rate of return assumption from 7.75% to 7.5%. The effect of this change was to increase the current annual cost by approximately \$57,000.

D. Annual Pension Cost and Net Pension Obligations

The Town's annual pension cost and net pension obligation to the Town's Retirement System for the current year were as follows:

Annual required contribution	\$ 781,134
Interest on net pension obligation	(10,191)
Adjustment to annual required contribution	<u>11,342</u>
Annual pension cost	782,285
Contributions made	<u>802,960</u>
Increase (decrease) in net pension obligation	(20,675)
Net pension asset at beginning of year	<u>(135,881)</u>
Net Pension Asset at End of Year	\$ <u>(156,556)</u>

The following is a summary of certain significant actuarial assumptions and other PERS information:

Actuarial valuation date	July 1, 2007
Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar
Remaining amortization period	25 years closed
Asset valuation method	5 years smoothed asset value
Actuarial assumptions:	
Investment rate of return	7.5%
Projected salary increases	5.0%
Assumed inflation rate	4.0%

E. Trend Information

Fiscal Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)	Actual Contribution
6/30/06	\$ 708,193	95.3%	\$ (76,375)	\$ 675,000
6/30/07	725,444	108.2	(135,881)	784,950
6/30/08	782,285	102.6	(156,556)	802,960

Pension Plan Required Supplementary Information

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability(AAL) --Entry Age (b)	(Unfunded) AAL (UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((a-b)/c)
7/01/03	\$ 9,593,076	\$ 12,551,982	\$ (2,958,906)	76.4%	\$ 2,827,161	\$ 104.7
7/01/05	11,206,696	15,525,603	(4,318,907)	72.2	3,353,416	128.8
7/01/07	14,044,381	18,061,498	(4,017,117)	77.8	3,506,416	114.6

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Percentage Contributed
6/30/03	\$ 751,507	100.0%
6/30/04	490,583	359.7
6/30/05	502,901	134.2
6/30/06	707,592	95.3
6/30/07	724,950	108.2
6/30/08	781,134	102.8

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation is presented in Section D above.

Municipal Employees' Retirement System

All Town of Branford full-time employees, except the Police Department employees, elected officials and certified teachers and administrators, participate in the Connecticut Municipal Employee's Retirement Fund B (MERF), a cost sharing multiple-employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide retirement and disability benefits, annual cost-of-living adjustments and death benefits to the employees and beneficiaries of participating municipalities. Chapter 113 Part II of the General Statutes of Connecticut, which can be amended by legislative action, establishes PERS benefits, member contribution rates, and other plan provisions. MERF is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106 or by calling 860-702-3480.

Funding Policy - Plan members are required by State Statute to contribute 2-1/4% of earnings upon which Social Security tax is paid plus 5% of earnings on which no Social Security tax is paid. Each participating municipality is required to contribute at an actuarially determined rate. The current rate is 7.52% of annual covered payroll. The contribution requirements of the Town are established and may be amended by the State Retirement Commission. The Town's contributions to MERF for the years ended June 30, 2008, 2007 and 2006 were \$1,107,502, \$1,006,879 and \$927,844, respectively, equal to the required contributions for each year.

Teacher Retirement

All Town teachers participate in the State of Connecticut Teachers' Retirement System under Section 10.183 of the General Statutes of the State of Connecticut which has a multiple employer PERS.

A teacher is eligible to receive a normal retirement benefit if he or she has:

- Attained age 60 and has accumulated 20 years of credited service in the public schools of Connecticut, or;
- Attained any age and has accumulated 35 years of credited service, at least 25 years of which are service in the public schools of Connecticut.

The Board of Education withholds 7.25% of all teachers' annual salaries and transmits the funds to the State Teachers' Retirement Board. Teacher payroll subject to retirement amounted to \$21,578,717.

The retirement system for teachers is funded by the State of Connecticut based upon the recommendation of the Teachers' Retirement Board. Such contribution includes amortization of actuarially computed unfunded liability. The Town does not have any liability for teacher pensions. For the year ended June 30, 2008, the Town has recorded in the General Fund intergovernmental revenue and education expenditures in the amount of \$15,973,451 as payments made by the State of Connecticut on behalf of the Town. The State of Connecticut increased its contribution substantially this year (\$13.4 million).

The State of Connecticut Teacher Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

12. LITIGATION

The Town, its officers, employees, boards and commissions are defendants in various lawsuits. Following consultation with the Town Attorney and other attorneys advising the Town, town officials are of the opinion that all pending litigation will not be finally determined so as to result individually or in the aggregate in a final judgement against the Town which would materially adversely affect its financial position.

In a series of five (5) cases, Thomas Santa Barbara, Frank Pertotti, Jr. and New England Estates, L.L.C., allege that the Town acted improperly in exercising its eminent domain powers to acquire a parcel known as the Tabor property in the Town. On August 3, 2007, a judge of the Connecticut Superior Court rendered a decision in the valuation case fixing the property's value at \$4,600,000. The Town had deposited \$1,167,800 leaving an additional exposure of \$3,432,200. Subsequently, in the civil rights case, a jury awarded \$12,775,914 and the trial judge awarded attorneys' fees of \$1,764,566. The total of the awards is \$17,872,680. The Town has appealed these awards, and they are presently pending and awaiting argument in the Connecticut Supreme Court.

In addition to these sums, Messers Santa Barbara and Perrotti and New England Estates, L.L.C. claim additional interest and costs. The amount, if any, of this additional financial exposure is presently before the court awaiting decision.

The Town is vigorously contesting the awards. If the Town's appeals are unsuccessful, the Town expects to authorize and issue bonds to finance any judgement.

13. SUBSEQUENT EVENTS

The Town issued \$4,700,000 of bond anticipation notes dated September 10, 2008 for various projects which will mature September 9, 2009.

The Town permanently financed an outstanding Clean Water Fund Obligation on December 1, 2008 in the amount of \$2,500,898 for improvements to sanitary sewer pump stations. The loans bear an interest rate of 2% and a maturity schedule over the next 20 years.

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED JUNE 30, 2008

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Taxes:				
Current Taxes	\$ 72,144,815	\$ 72,144,815	\$ 72,727,743	\$ 582,928
Interest Income	490,000	490,000	560,373	70,373
Lien Fees	8,000	8,000	7,212	(788)
Suspense Collect	11,000	11,000	40,618	29,618
Delinquent Taxes	628,330	628,330	689,580	61,250
Warrant Fees			10,793	10,793
Foreclosure Fees	38,000	38,000	12,929	(25,071)
Total taxes	<u>73,320,145</u>	<u>73,320,145</u>	<u>74,049,248</u>	<u>729,103</u>
Intergovernmental Revenues:				
Education Cost Sharing	1,574,602	1,574,602	1,648,530	73,928
School Transportation	146,557	146,557	142,917	(3,640)
Health and Welfare	31,373	31,373	35,470	4,097
Principal Subsidy	704,399	704,399	899,589	195,190
Interest Subsidy	134,049	134,049	192,906	58,857
Adult Education	16,362	16,362		(16,362)
Circuit Breaker Elderly	208,000	208,000	212,325	4,325
Elderly Tax Relief - Freeze	15,800	15,800	12,000	(3,800)
Boat Exemption	98,245	98,245	98,245	-
Disability Exemption	2,000	2,000	2,613	613
Veterans' Reimbursement	23,000	23,000	28,586	5,586
Manufacturing PILOT Grant	300,000	300,000	350,844	50,844
Pequot Grant	109,577	109,577	120,061	10,484
Private Property Exemption	120,198	120,198	121,435	1,237
State Property Exemption	61,437	61,437	67,214	5,777
State Counseling Grants	117,000	117,000	121,352	4,352
Miscellaneous State Grants		1,267,275	1,267,275	-
COPS Fast	41,667	41,667		(41,667)
Universal Hiring Grant	25,000	25,000		(25,000)
Wildlife Refuge			3,124	3,124
Total intergovernmental revenues	<u>3,729,266</u>	<u>4,996,541</u>	<u>5,324,486</u>	<u>327,945</u>

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Licenses, Permits and Fees:				
Building Permits	\$ 503,000	\$ 503,000	\$ 418,427	\$ (84,573)
Excavation Permits	6,000	6,000	8,190	2,190
Electrical Permits	35,000	35,000	40,434	5,434
Plumbing Permits	29,000	29,000	30,372	1,372
Heating, Air Conditioning and Ventilation Permit	28,000	28,000	41,418	13,418
Sewer Connection Permits	150	150	170	20
Other Licenses and Permits	400	400	855	455
Zoning Board of Appeals	8,500	8,500	4,910	(3,590)
Planning and Zoning	20,000	20,000	22,912	2,912
Map Copies - Building and Engineering	1,500	1,500	1,337	(163)
Inland Wetlands Applications	11,000	11,000	16,501	5,501
Inland Wetlands Citations	2,000	2,000	1,000	(1,000)
Transfer Station Escrow	35,000	35,000	66,339	31,339
Sale of Recycling Boxes			10	10
Trip Passes	2,400	2,400	3,100	700
Sticker Revenue			25,967	25,967
Permits and Tags - Police	9,960	9,960	7,914	(2,046)
Special Wages - Police	400,000	400,000	329,943	(70,057)
False Alarm Fees	11,000	11,000	9,900	(1,100)
Pump Out Services			2,337	2,337
Town Clerk Other Monies	300,000	300,000	312,956	12,956
Conveyance Taxes	425,000	425,000	494,431	69,431
DEP Licenses - Town Portion	600	600	928	328
Marriage Licenses - Town Portion	2,000	2,000	2,274	274
Dog Licenses	5,500	5,500	4,848	(652)
Ambulance Service Fees	1,200,000	1,200,000	1,173,953	(26,047)
Miscellaneous Permits and Fees				
Fire Services			2,325	2,325
Counseling Fees and Services	410,000	410,000	359,666	(50,334)
Counseling - United Way Contribution			20,514	20,514
Total licenses, permits and fees	<u>3,446,010</u>	<u>3,446,010</u>	<u>3,403,931</u>	<u>(42,079)</u>

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Interest Income	\$ 1,381,136	\$ 1,381,136	\$ 1,465,733	\$ 84,597
Other:				
Willoughby - Wallace Library Fees	5,000	5,000	4,775	(225)
Willoughby - Passport Fees			11,420	11,420
Employee Health Insurance Co-pay	360,000	360,000	329,532	(30,468)
In Lieu of Taxes - Telephone Access	200,000	200,000	190,396	(9,604)
In Lieu of Taxes - SCRW	175,000	175,000	188,628	13,628
Leases	2,300	2,300	4,102	1,802
Building Usage			50	50
Telephone Booths	190	190		(190)
Insurance Claims and Refunds	10,000	10,000	38,387	28,387
Miscellaneous Refunds			18,781	18,781
Miscellaneous Income	10,000	10,000	73,643	63,643
Sale of Town Property	71,850	71,850	230,341	158,491
Reimbursement Town Services			6,256	6,256
Board of Education - Tuition Reimbursement			24,589	24,589
COBRA/Dental Reimbursement			2,313	2,313
Total other	<u>834,340</u>	<u>834,340</u>	<u>1,123,213</u>	<u>288,873</u>
Total revenues	82,710,897	83,978,172	85,366,611	1,388,439
Other Financing Sources:				
Transfers in	<u>365,000</u>	<u>365,000</u>	<u>365,000</u>	<u>-</u>
Total Revenue and Other Financing Sources	<u>\$ 83,075,897</u>	<u>\$ 84,343,172</u>	85,731,611	<u>\$ 1,388,439</u>

Budgetary revenues are different than GAAP revenues because:

State of Connecticut on-behalf contributions to the Connecticut State Teachers' Retirement System for Town teachers are not budgeted.

15,973,451

Under liquidation of prior year encumbrances is recorded as miscellaneous revenue for budgetary reporting. This amount is excluded for financial reporting purposes.

(20,916)

The Board of Education does not budget for certain intergovernmental grants which are credited against education expenditures for budgetary reporting. These amounts are recorded as revenues and expenditures for financial reporting purposes.

622,915

Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Exhibit IV

\$ 102,307,061

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
General Government:				
Legislative	\$ 15,417	\$ 26,692	\$ 21,987	\$ 4,705
Executive	411,927	413,138	408,477	4,661
Finance	74,699	74,699	71,637	3,062
Treasurer	343,869	348,068	338,889	9,179
Assessor	364,066	365,143	335,738	29,405
Review of Assessment	9,631	9,631	8,115	1,516
Tax Collector	363,952	433,952	405,776	28,176
Town Clerk	194,741	205,141	203,654	1,487
Law	480,000	584,100	573,535	10,565
Labor Relations Negotiations	70,000	95,305	95,305	-
Probate Court	8,200	8,200	5,191	3,009
Elections	81,190	114,059	100,867	13,192
Planning and Zoning	260,138	259,650	255,794	3,856
Zoning Board of Appeals	8,296	8,296	6,835	1,461
Development Commission	6,320	6,320	5,783	537
Inland Wetlands Commission	77,149	79,943	75,162	4,781
General Government Buildings	739,920	781,663	704,808	76,855
Cable Television	3,390	3,390	3,181	209
Electronic Data Processing	547,210	565,571	565,417	154
Human Resources	315,235	216,485	195,285	21,200
Total	<u>4,375,350</u>	<u>4,599,446</u>	<u>4,381,435</u>	<u>218,011</u>
Public Safety:				
Police Service	4,768,089	4,871,363	4,868,636	2,727
Police Service - Special Detail	400,000	400,000	316,066	83,934
Fire Protection	3,656,786	3,786,840	3,786,141	699
Building Department	154,726	152,265	144,335	7,930
Total	<u>8,979,601</u>	<u>9,210,468</u>	<u>9,115,178</u>	<u>95,290</u>
Public Works and Highways:				
Public Works	1,930,345	1,932,638	1,918,655	13,983
Sanitation and Waste	2,880,491	2,885,548	2,716,657	168,891
General Engineering	232,130	234,272	206,191	28,081
Total	<u>5,042,966</u>	<u>5,052,458</u>	<u>4,841,503</u>	<u>210,955</u>

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2008

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Recreation:				
Branford Recreation Department	\$ 748,911	\$ 755,461	\$ 736,163	\$ 19,298
Parker Park	63,859	63,859	54,622	9,237
Young's Park commission	10,405	10,405	9,853	552
Docks and Recreational Facilities	43,078	43,078	35,335	7,743
Public Celebration	28,800	28,800	26,716	2,084
Conservation Commission	6,291	6,291	6,162	129
Total	<u>901,344</u>	<u>907,894</u>	<u>868,851</u>	<u>39,043</u>
Libraries:				
James Blackstone Memorial Library	963,500	963,500	963,500	-
Willoughby-Wallace Library	184,576	192,630	192,630	-
Total	<u>1,148,076</u>	<u>1,156,130</u>	<u>1,156,130</u>	<u>-</u>
Health and Welfare:				
Human Services	1,048,396	1,083,504	1,009,606	73,898
Commission for the Elderly	321,080	330,911	302,783	28,128
East Shore District Health	181,656	181,656	180,664	992
Total	<u>1,551,132</u>	<u>1,596,071</u>	<u>1,493,053</u>	<u>103,018</u>
Board of Education	<u>44,017,970</u>	<u>44,017,970</u>	<u>43,975,221</u>	<u>42,749</u>
Pension and Insurance:				
Pension and Contributions	2,637,944	2,697,944	2,430,095	267,849
Employee Group Insurance	3,581,367	3,521,367	3,216,275	305,092
Municipal Insurance	1,639,331	1,567,981	1,531,330	36,651
Contingency	658,252	15,916		15,916
Total	<u>8,516,894</u>	<u>7,803,208</u>	<u>7,177,700</u>	<u>625,508</u>
Debt Service:				
Principal Retirement	5,145,918	6,468,423	6,454,140	14,283
Interest and Fiscal Charges	1,754,119	1,698,889	1,694,548	4,341
Total	<u>6,900,037</u>	<u>8,167,312</u>	<u>8,148,688</u>	<u>18,624</u>
Total expenditures	<u>81,433,370</u>	<u>82,510,957</u>	<u>81,157,759</u>	<u>1,353,198</u>

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2008

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Other Financing Uses:				
Transfers to Other Funds:				
Special Revenue Fund:				
Animal Control Fund	\$ 72,827	\$ 76,992	\$ 76,992	\$ -
Retiree Benefit Fund	550,000	550,000	550,000	-
Open Space Fund	30,300	30,300	30,300	-
Special Programs	50,000	50,000	50,000	-
Revaluation Fund	235,000	235,000	235,000	-
Sewer Utility Fund	600,000	601,603	601,603	-
Capital Projects Fund:				
Ambulance	40,000	40,000	40,000	-
Fire Apparatus	150,000	169,116	169,116	-
DPW Apparatus	145,000	145,000	145,000	-
Capital Procurement Fund	1,769,400	2,306,658	2,306,658	-
Total other financing uses	<u>3,642,527</u>	<u>4,204,669</u>	<u>4,204,669</u>	<u>-</u>
Total Budgeted Operations	\$ <u>85,075,897</u>	\$ <u>86,715,626</u>	85,362,428	\$ <u>1,353,198</u>
Budgetary expenditures are different than GAAP expenditures because:				
State of Connecticut on-behalf payments to the Connecticut State Teachers' Retirement System for Town teachers are not budgeted.			15,973,451	
The Board of Education does not budget for certain intergovernmental grants which are credited against education expenditures for budgetary reporting. These amounts are recorded as revenues and expenditures for financial reporting purposes.			622,915	
Encumbrances for purchases and commitments ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year received for financial reporting purposes.			<u>34,608</u>	
Total Expenditures and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Exhibit IV			\$ <u>101,993,402</u>	

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

COMPARATIVE BALANCE SHEET

JUNE 30, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
ASSETS		
Cash and cash equivalents	\$ 19,976,547	\$ 19,169,391
Investments	4,967,168	
Receivables:		
Taxes, net	1,720,017	1,769,930
Intergovernmental	4,477,192	5,507,831
Other	1,507,552	1,840,565
Due from other funds	272,388	2,768,112
Prepaid items	<u>28,339</u>	<u>27,685</u>
Total Assets	<u>\$ 32,949,203</u>	<u>\$ 31,083,514</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenses	\$ 1,997,395	\$ 1,655,324
Due to other funds	2,367,287	2,618,714
Deferred revenues	11,491,708	9,793,367
Other	<u>164,150</u>	<u>401,105</u>
Total liabilities	<u>16,020,540</u>	<u>14,468,510</u>
Fund balance:		
Reserved for encumbrances	412,166	348,790
Reserved for prepaid items	28,339	27,685
Unreserved:		
Designated for subsequent year budget	2,786,889	2,372,454
Undesignated - available for appropriation	<u>13,701,269</u>	<u>13,866,075</u>
Total fund balance	<u>16,928,663</u>	<u>16,615,004</u>
Total Liabilities and Fund Balance	<u>\$ 32,949,203</u>	<u>\$ 31,083,514</u>

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

REPORT OF TAX COLLECTOR

FOR THE YEAR ENDED JUNE 30, 2008

Grand List	Uncollected Taxes July 1, 2007	Lawful Corrections	Foreclosures and Adjustments	Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes June 30, 2008
						Taxes	Interest	Liens	Total
1992	\$ 7,514	\$	\$	\$	7,514	\$	\$	\$	\$ 7,514
1993	9,271				9,271	488	592		1,080
1994	14,877	(216)	14		14,647	2,983	6,147	24	9,154
1995	15,677	(221)			15,456	3,135	6,469	24	9,628
1996	18,506	(183)			18,323	3,087	6,716	24	9,827
1997	21,397	(608)			20,789	3,220	5,603	24	8,847
1998	38,606	(201)			38,405	5,976	6,926	48	12,950
1999	34,281	(212)			34,069	7,985	15,511	48	23,544
2000	57,995	(823)			57,172	25,318	17,357	192	42,867
2001	231,891	(32,742)		(115,493)	83,656	47,007	39,227	588	86,822
2002	286,275	(7,757)			278,518	54,106	35,296	779	90,181
2003	359,449	(7,208)			352,241	73,712	34,919	825	109,456
2004	415,602	(8,027)			407,575	137,267	46,616	1,578	185,461
2005	767,686	(31,015)			736,671	385,617	82,145	5,807	473,569
2006	73,783,622	(146,651)			73,636,971	72,727,743	192,279	8,044	72,928,066
	\$ 76,062,649	\$ (235,864)	\$ 14	\$ (115,493)	\$ 75,711,278	73,477,644	495,803	18,005	73,991,452
Suspense Collections									
						40,618	64,569	282	105,469
Total									
						\$ 73,518,262	\$ 560,372	\$ 18,287	\$ 74,096,921

**TOWN OF BRANFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

JUNE 30, 2008

	Special Revenue							
	Board of Education							
	Revaluation	Open Space	Water Assessment	Program	Day Care	Educational Grants	Cafeteria	Energy Efficiency
ASSETS								
Cash and cash equivalents	\$ 293,427	\$ 252,403	\$ 43,134	\$ 31,650	\$ 272,467	\$ 162,780	\$ 69,935	\$ 25,705
Investment								
Accounts receivable			35,517					
Intergovernmental						43,117	56,715	
Due from other funds	705,000							
Inventory							9,226	
Total Assets	\$ 998,427	\$ 252,403	\$ 78,651	\$ 31,650	\$ 272,467	\$ 205,897	\$ 135,876	\$ 25,705
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ 2,200	\$ 571	\$ 10,837	\$ 23,576	\$ 1,744	\$ 139,553	\$ 90,029	\$
Due to other funds			36,716					
Deferred revenue			47,553	23,576	1,744	139,553	90,029	-
Total liabilities	2,200	571	47,553	23,576	1,744	139,553	90,029	-
Fund Balance:								
Reserved:							9,226	
Inventory and commitments								
Permanent account								
Unreserved:								
Undesignated	996,227	251,832	31,098	8,074	270,723	66,344	36,621	25,705
Total fund balance	996,227	251,832	31,098	8,074	270,723	66,344	45,847	25,705
Total Liabilities and Fund Balance	\$ 998,427	\$ 252,403	\$ 78,651	\$ 31,650	\$ 272,467	\$ 205,897	\$ 135,876	\$ 25,705

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)

JUNE 30, 2008

Special Revenue									
	Small Cities	Town Aid Road	Pass Through Grants	Park and Recreation	Special Programs	Retiree Benefit	Counseling Center	Willoughby Wallace Library	
ASSETS									
Cash and cash equivalents	\$ 39,256	\$ 406,321	\$	\$ 666,152	\$ 940,342	\$ 2,703,297	\$ 133,966	\$ 91,421	
Investment								16,626	
Accounts receivable	544,847				7,012				
Intergovernmental									
Due from other funds					1,746				
Inventory									
Total Assets	\$ 584,103	\$ 406,321	\$ -	\$ 666,152	\$ 949,100	\$ 2,703,297	\$ 133,966	\$ 108,047	
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	\$ 67,837	\$ 3,326	\$	\$ 33,382	\$ 9,125	\$	\$ 3,675	\$ 402	
Due to other funds				16,824	5,391		804	665	
Deferred revenue	544,847	130,609		201,848					
Total liabilities	612,684	133,935	-	252,054	14,516		4,479	1,067	
Fund Balance:									
Reserved:									
Inventory and commitments									
Permanent account									
Unreserved:									
Undesignated	(28,581)	272,386		414,098		2,703,297	129,487	106,980	
Total fund balance	(28,581)	272,386	-	414,098	934,584	2,703,297	129,487	106,980	
Total Liabilities and Fund Balance	\$ 584,103	\$ 406,321	\$ -	\$ 666,152	\$ 949,100	\$ 2,703,297	\$ 133,966	\$ 108,047	

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)

JUNE 30, 2008

	Permanent Fund						Total	Transfers/ Interfunds	Total Nonmajor Governmental Funds
	Damascus Cemetery	Leshine Scholarship	Caspar Block Scholarship	Gustaf Nelson Memorial	John B. Hart	Caspar Block Special Recreation Grant			
ASSETS									
Cash and cash equivalents	\$ 4,890	\$ 5,671	\$ 5,529	\$ 38,699	\$	\$ 71,242	\$ 126,031	\$	\$ 7,453,381
Investment	128,874						128,874		145,500
Accounts receivable									1,386,537
Intergovernmental									99,832
Due from other funds								(227,933)	481,746
Inventory									9,226
Total Assets	<u>\$ 133,764</u>	<u>\$ 5,671</u>	<u>\$ 5,529</u>	<u>\$ 38,699</u>	<u>\$ -</u>	<u>\$ 71,242</u>	<u>\$ 254,905</u>	<u>\$ (227,933)</u>	<u>\$ 9,576,222</u>
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	\$ 601	\$	\$	\$	\$	\$	\$ 601	\$ (227,933)	\$ 497,859
Due to other funds									58,771
Deferred revenue									1,007,600
Total liabilities	<u>601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>601</u>	<u>(227,933)</u>	<u>1,564,230</u>
Fund Balance:									
Reserved:									
Inventory and commitments									47,173
Permanent account	1,500	4,000	5,000	30,000		59,920	100,420		100,420
Unreserved:									
Undesignated	131,663	1,671	529	8,699		11,322	153,884		7,864,399
Total fund balance	<u>133,163</u>	<u>5,671</u>	<u>5,529</u>	<u>38,699</u>	<u>-</u>	<u>71,242</u>	<u>254,304</u>	<u>-</u>	<u>8,011,992</u>
Total Liabilities and Fund Balance	<u>\$ 133,764</u>	<u>\$ 5,671</u>	<u>\$ 5,529</u>	<u>\$ 38,699</u>	<u>\$ -</u>	<u>\$ 71,242</u>	<u>\$ 254,905</u>	<u>\$ (227,933)</u>	<u>\$ 9,576,222</u>

TOWN OF BRANFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

Special Revenue								
	Board of Education							
	Revaluation	Open Space	Water Assessment	Program	Day Care	Educational Grants	Cafeteria	Energy Efficiency
Revenues:								
Assessment income	\$	\$	\$ 19,633	\$	\$	\$	\$	\$
Interest on assessments			4,255					
Intergovernmental revenues								
Investment income	11,403	9,676	2,784	43	12,125	2,192,039	315,900	1,089
Sale of food							276	
Program income				54,996	534,911		795,062	
Sales and services							12,019	
Other		36,000	360					
Total revenues	11,403	45,676	27,032	55,039	547,036	2,192,039	1,123,257	1,089
Expenditures:								
Current:								
General government	2,200							
Public safety								
Public works and highway		38,318						
Parks, recreation and libraries								
Health and human services								
Education			58,022	52,050	541,279	2,230,999	1,122,925	
Debt service			58,022	52,050	541,279	2,230,999	1,122,925	-
Total expenditures	2,200	38,318	116,044	104,100	1,082,558	4,461,998	2,235,850	
Excess (Deficiency) of Revenues over Expenditures	9,203	7,358	(30,990)	2,989	5,757	(38,960)	332	1,089
Other Financing Sources (Uses):								
Transfers in	235,000	30,300						
Transfers out								
Net Change in Fund Balances	244,203	37,658	(30,990)	2,989	5,757	(38,960)	332	1,089
Fund Balances at Beginning of Year	752,024	214,174	62,088	5,085	264,966	105,304	45,515	24,616
Fund Balances at End of Year	\$ 996,227	\$ 251,832	\$ 31,098	\$ 8,074	\$ 270,723	\$ 66,344	\$ 45,847	\$ 25,705

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2008

	Special Revenue							
	Small Cities	Town Aid Road	Pass Through Grants	Park and Recreation	Special Programs	Retiree Benefit	Counseling Center	Willoughby Wallace Library
Revenues:	\$	\$	\$	\$	\$	\$	\$	\$
Assessment income								
Interest on assessments								
Intergovernmental revenues	455,672	77,528	344,210		836,962			5,051
Investment income	575	11,457		19,100	12,324	94,289	4,553	3,976
Sale of food								
Program income	61,995			290,028	52,830			
Sales and services		700		37,950	16,033			
Other		89,685		347,078	918,149	94,289	63,133	4,158
Total revenues	518,242		344,210				67,686	13,185
Expenditures:								
Current:								
General government					22,085			
Public safety					204,424			
Public works and highway		77,528			33,975			
Parks, recreation and libraries				285,789	16,040			28,504
Health and human services	613,329		344,210		73,804		44,134	
Education					5,549			
Debt service								
Total expenditures	613,329	77,528	344,210	285,789	355,877	-	44,134	28,504
Excess (Deficiency) of Revenues over Expenditures	(95,087)	12,157	-	61,289	562,272	94,289	23,552	(15,319)
Other Financing Sources (Uses):					50,000	550,000		
Transfers in								
Transfers out								
Net Change in Fund Balances	(95,087)	12,157	-	61,289	612,272	644,289	23,552	(15,319)
Fund Balances at Beginning of Year	66,506	260,229	-	352,809	322,312	2,059,008	105,935	122,299
Fund Balances at End of Year	\$ (28,581)	\$ 272,386	\$ -	\$ 414,098	\$ 934,584	\$ 2,703,297	\$ 129,487	\$ 106,980

(Continued on next page)

TOWN OF BRANFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2008

Special Revenue									
	Tourism	Exit 53 Improvement	Elderly Commission	Board of Education Severance	Dog	Footie	Summer Studies	Sewer Utility Fund	Total
Revenues:									
Assessment income	\$	\$	\$	\$	\$	\$	\$	\$	\$
Interest on assessments								2,693,442	2,713,075
Intergovernmental revenues					47,741			23,191	27,446
Investment income			9,988	2,627	2,782			122,220	4,397,323
Sale of food								28,277	227,344
Program income							24,170		795,062
Sales and services			10,430		16,310			412,138	676,072
Other			20,418		45,353	10,000		300	783,325
Total revenues	-	-		2,627	112,186	10,000	24,170	3,279,568	224,417
									9,844,064
Expenditures:									
Current:									
General government					132,350				24,285
Public safety									336,774
Public works and highway								2,154,840	2,266,343
Parks, recreation and libraries									368,651
Health and human services			9,113			14,814	33,203		1,084,590
Education									4,000,819
Debt service									58,022
Total expenditures	-	-	9,113	-	132,350	14,814	33,203	2,154,840	8,139,484
Excess (Deficiency) of Revenues over Expenditures	-	-	11,305	2,627	(20,164)	(4,814)	(9,033)	1,124,728	1,704,580
Other Financing Sources (Uses):									
Transfers in					76,992			601,603	1,543,895
Transfers out								(670,000)	(670,000)
Net Change in Fund Balances	-	-	11,305	2,627	56,828	(4,814)	(9,033)	1,056,331	2,578,475
Fund Balances at Beginning of Year	-	-	266,500	57,109	59,786	7,285	25,663	-	5,179,213
Fund Balances at End of Year	\$	\$	\$	\$	\$	\$	\$	\$	\$
			277,805	59,736	116,614	2,471	16,630	1,056,331	7,757,688

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TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUND

COMBINING STATEMENT OF NET ASSETS

JUNE 30, 2008

	Medical Fund	Workers' Compensation Revenues	Heart and Hypertension Fund	Interfund Eliminations	Total
Assets:					
Cash and cash equivalents	\$ 798,201	\$ 1,309,918	\$ 314,920	\$	\$ 2,423,039
Accounts receivable	7,752				7,752
Due from other funds	881	20,465		(1,818)	19,528
Total assets	<u>806,834</u>	<u>1,330,383</u>	<u>314,920</u>	<u>(1,818)</u>	<u>2,450,319</u>
Liabilities:					
Accounts payable		17,189			17,189
Claims incurred not reported	89,136	738,231	757,829		1,585,196
Due to other funds			1,818	(1,818)	
Total liabilities	<u>89,136</u>	<u>755,420</u>	<u>759,647</u>	<u>(1,818)</u>	<u>1,602,385</u>
Net Assets:					
Unrestricted	<u>\$ 717,698</u>	<u>\$ 574,963</u>	<u>\$ (444,727)</u>	<u>\$ -</u>	<u>\$ 847,934</u>

TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUND

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2008

	Medical Fund	Workers' Compensation Revenues	Heart and Hypertension Fund	Interfund Eliminations	Total
Operating Revenues:					
Contributions for benefits	\$ 1,725,576	\$ 1,010,480	\$ 169,950	\$ -	\$ 2,906,006
Others	33,333	49,862			83,195
Total operating revenues	<u>1,758,909</u>	<u>1,060,342</u>	<u>169,950</u>	<u>-</u>	<u>2,989,201</u>
Operating Expenses:					
Benefit claims	1,671,691	1,103,062	795,857		3,570,610
Claims administration	61,926	116,545			178,471
Total operating expenses	<u>1,733,617</u>	<u>1,219,607</u>	<u>795,857</u>	<u>-</u>	<u>3,749,081</u>
Operating Income (Loss)	25,292	(159,265)	(625,907)	-	(759,880)
Nonoperating Income - Interest Income	20,936	61,330	18,768		101,034
Change in Net Assets	46,228	(97,935)	(607,139)	-	(658,846)
Net Assets at Beginning of Year	671,470	672,898	162,412	-	1,506,780
Net Assets at End of Year	<u>\$ 717,698</u>	<u>\$ 574,963</u>	<u>\$ (444,727)</u>	<u>\$ -</u>	<u>\$ 847,934</u>

TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2008

	Medical Fund	Workers' Compensation Fund	Heart and Hypertension Fund	Interfund Eliminations	Total
Cash Flows from Operating Activities:					
Cash received for benefits	\$ 1,928,441	\$ 1,046,923	\$ 169,950	\$	\$ 3,145,314
Cash paid for benefits and administration	(1,691,970)	(1,126,968)	(243,823)		(3,062,761)
Net cash provided by (used in) operating activities	<u>236,471</u>	<u>(80,045)</u>	<u>(73,873)</u>	<u>-</u>	<u>82,553</u>
Cash Flows from Investing Activities:					
Interest income	<u>20,936</u>	<u>61,330</u>	<u>18,768</u>		<u>101,034</u>
Net Increase in Cash and Cash Equivalents	<u>257,407</u>	<u>(18,715)</u>	<u>(55,105)</u>	<u>-</u>	<u>183,587</u>
Cash and Cash Equivalents at Beginning of Year	<u>540,794</u>	<u>1,328,633</u>	<u>370,025</u>	<u>-</u>	<u>2,239,452</u>
Cash and Cash Equivalents at End of Year	<u>\$ 798,201</u>	<u>\$ 1,309,918</u>	<u>\$ 314,920</u>	<u>\$ -</u>	<u>\$ 2,423,039</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	\$ 25,292	\$ (159,265)	\$ (625,907)	\$	\$ (759,880)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Changes in balance sheet accounts:					
Increase (decrease) in payables	<u>41,647</u>	<u>92,639</u>	<u>552,034</u>		<u>686,320</u>
(Increase) decrease in receivables	<u>169,532</u>	<u>(13,419)</u>			<u>156,113</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 236,471</u>	<u>\$ (80,045)</u>	<u>\$ (73,873)</u>	<u>\$ -</u>	<u>\$ 82,553</u>

TOWN OF BRANFORD, CONNECTICUT

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2008</u>
Branford Conservation Commission				
Assets:				
Cash and cash equivalents	\$ <u>1,626</u>	\$ <u>75</u>	\$ <u>-</u>	\$ <u>1,701</u>
Liabilities:				
Due to students, employees and other groups	\$ <u>1,626</u>	\$ <u>75</u>	\$ <u>-</u>	\$ <u>1,701</u>
Shellfish Commission				
Assets:				
Cash and cash equivalents	\$ <u>68,816</u>	\$ <u>29,488</u>	\$ <u>52,585</u>	\$ <u>45,719</u>
Liabilities:				
Due to students, employees and other groups	\$ <u>68,816</u>	\$ <u>29,488</u>	\$ <u>52,585</u>	\$ <u>45,719</u>
Academy-On-The-Green				
Assets:				
Cash and cash equivalents	\$ <u>29,478</u>	\$ <u>3,091</u>	\$ <u>-</u>	\$ <u>32,569</u>
Liabilities:				
Due to students, employees and other groups	\$ <u>29,478</u>	\$ <u>3,091</u>	\$ <u>-</u>	\$ <u>32,569</u>

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TOWN OF BRANFORD, CONNECTICUT

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2008</u>
Volunteer Firemen's Pension Fund				
Assets:				
Cash and cash equivalents	\$ 13,265	\$	\$	\$ 13,265
Investments	<u>223,131</u>	<u>34,405</u>	<u>33,148</u>	<u>224,388</u>
Total Assets	<u>\$ 236,396</u>	<u>\$ 34,405</u>	<u>\$ 33,148</u>	<u>\$ 237,653</u>
Liabilities:				
Due to students, employees and other groups	<u>\$ 236,396</u>	<u>\$ 34,405</u>	<u>\$ 33,148</u>	<u>\$ 237,653</u>
Branford Medical Transit				
Assets:				
Cash and cash equivalents	<u>\$ 3,928</u>	<u>\$ 18,471</u>	<u>\$ 15,493</u>	<u>\$ 6,906</u>
Liabilities:				
Due to students, employees and other groups	<u>\$ 3,928</u>	<u>\$ 18,471</u>	<u>\$ 15,493</u>	<u>\$ 6,906</u>

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TOWN OF BRANFORD, CONNECTICUT

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2008</u>
Commission on Services For the Elderly				
Assets:				
Cash and cash equivalents	\$ <u>11,793</u>	\$ <u>68,922</u>	\$ <u>70,824</u>	\$ <u>9,891</u>
Liabilities:				
Due to students, employees and other groups	\$ <u>11,793</u>	\$ <u>68,922</u>	\$ <u>70,824</u>	\$ <u>9,891</u>
Total Liabilities	\$ <u>11,793</u>	\$ <u>68,922</u>	\$ <u>70,824</u>	\$ <u>9,891</u>
Student Activity Funds				
Assets:				
Cash and cash equivalents	\$ 708,805	\$ 2,183,038	\$ 2,119,813	\$ 772,030
Investments	<u>171,338</u>	<u> </u>	<u>2,493</u>	<u>168,845</u>
Total Assets	\$ <u>880,143</u>	\$ <u>2,183,038</u>	\$ <u>2,122,306</u>	\$ <u>940,875</u>
Liabilities:				
Due to students, employees and other groups	\$ <u>880,143</u>	\$ <u>2,183,038</u>	\$ <u>2,122,306</u>	\$ <u>940,875</u>

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TOWN OF BRANFORD, CONNECTICUT

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2008</u>
Developer Bond Funds				
Assets:				
Cash and cash equivalents	\$ <u>308,981</u>	\$ <u>375,234</u>	\$ <u>21,655</u>	\$ <u>662,560</u>
Liabilities:				
Due to students, employees and other groups	\$ <u>308,981</u>	\$ <u>375,234</u>	\$ <u>21,655</u>	\$ <u>662,560</u>
Total All Funds				
Assets:				
Cash and cash equivalents	\$ 1,146,692	\$ 2,678,319	\$ 2,280,370	\$ 1,544,641
Investments	<u>394,469</u>	<u>34,405</u>	<u>35,641</u>	<u>393,233</u>
Total Assets	\$ <u>1,541,161</u>	\$ <u>2,712,724</u>	\$ <u>2,316,011</u>	\$ <u>1,937,874</u>
Liabilities:				
Due to students, employees and other groups	\$ <u>1,541,161</u>	\$ <u>2,712,724</u>	\$ <u>2,316,011</u>	\$ <u>1,937,874</u>
Total Liabilities	\$ <u>1,541,161</u>	\$ <u>2,712,724</u>	\$ <u>2,316,011</u>	\$ <u>1,937,874</u>

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF DEBT LIMITATION

JUNE 30, 2008

In Thousands

Total tax collections (including interest and lien fees) received by Treasurer for the year ended June 30, 2008	\$ 74,097
Total tax collections (including interest and lien fees) of coterminous municipalities (estimated)	800
Reimbursement for revenue loss on: Elderly tax relief	<u>12</u>
Base	<u><u>\$ 74,909</u></u>

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
Debt limitation:					
2-1/4 times base	\$ 168,545	\$	\$	\$	\$
4-1/2 times base		337,090			
3-3/4 times base			280,908		
3-1/4 times base				243,454	
3 times base					224,727
Total debt limitation	<u>168,545</u>	<u>337,090</u>	<u>280,908</u>	<u>243,454</u>	<u>224,727</u>
Indebtedness:					
Bonds payable	8,008	12,921	24,785		
Bonds authorized and unissued	8,440	200	2,697		
School building grants receivables		(4,477)			
Total indebtedness	<u>16,448</u>	<u>8,644</u>	<u>27,482</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Outstanding and Authorized Debt	<u><u>\$ 152,097</u></u>	<u><u>\$ 328,446</u></u>	<u><u>\$ 253,426</u></u>	<u><u>\$ 243,454</u></u>	<u><u>\$ 224,727</u></u>

Note 1: In no case shall total indebtedness exceed seven times annual receipts from taxation \$524,363.

Note 2: Water bonds of \$140 are excluded from the computation above.